City of
WHARTON
TEXAS

PROPOSED
ANNUAL BUDGET

For the Fiscal Year October 1, 2024 to September 30, 2025

City of Wharton
120 East Caney
Wharton, Texas 77488
(979) 532-2491

Joseph R. Pace, City Manager
Joan Andel, CPA, Finance Director

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CITY OF WHARTON, TEXAS
FISCAL YEAR 2024-2025
PROPOSED ANNUAL BUDGET

This budget will raise more revenue from property taxes than last year's budget by an amount of $25,901, which is a 0.96 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $14,232.

City Council Record Vote

The members of the governing body voted on the budget as follows:

FOR:
AGAINST:
PRESENT and not voting:
ABSENT:

Tax Rate	Adopted FY 2023-2024	Proposed FY 2024-2025
Property Tax Rate	0.45386	0.43964
No-New Revenue Tax Rate	0.39037	0.43663
No-New Revenue M&O Tax Rate	0.09113	0.09824
Voter-Approval Tax Rate	0.45386	0.43555
Debt Rate	0.35955	0.34140

The total amount of municipal debt obligation secured by property taxes for the City of Wharton is $ 25,477,114.

CITY OF WHARTON

ANNUAL BUDGET

For Fiscal Year Ending September 30, 2025

Wharton, Texas City Council

Tim Barker	Mayor
Burnell Neal	Councilmember, District 1
Steven Schneider	Councilmember, District 2
Terry Freese	Councilmember, District 3
Michael Voulgaris	Councilmember, District 4
Russell Machann	Councilmember, At Large District 5
Larry Pittman	Councilmember, At Large District 6

Proposed By:
Joseph R. Pace
City Manager

Prepared By:
Joan Andel, CPA
Finance Director

City of Wharton
Principal Officials

Wharton, Texas City Council

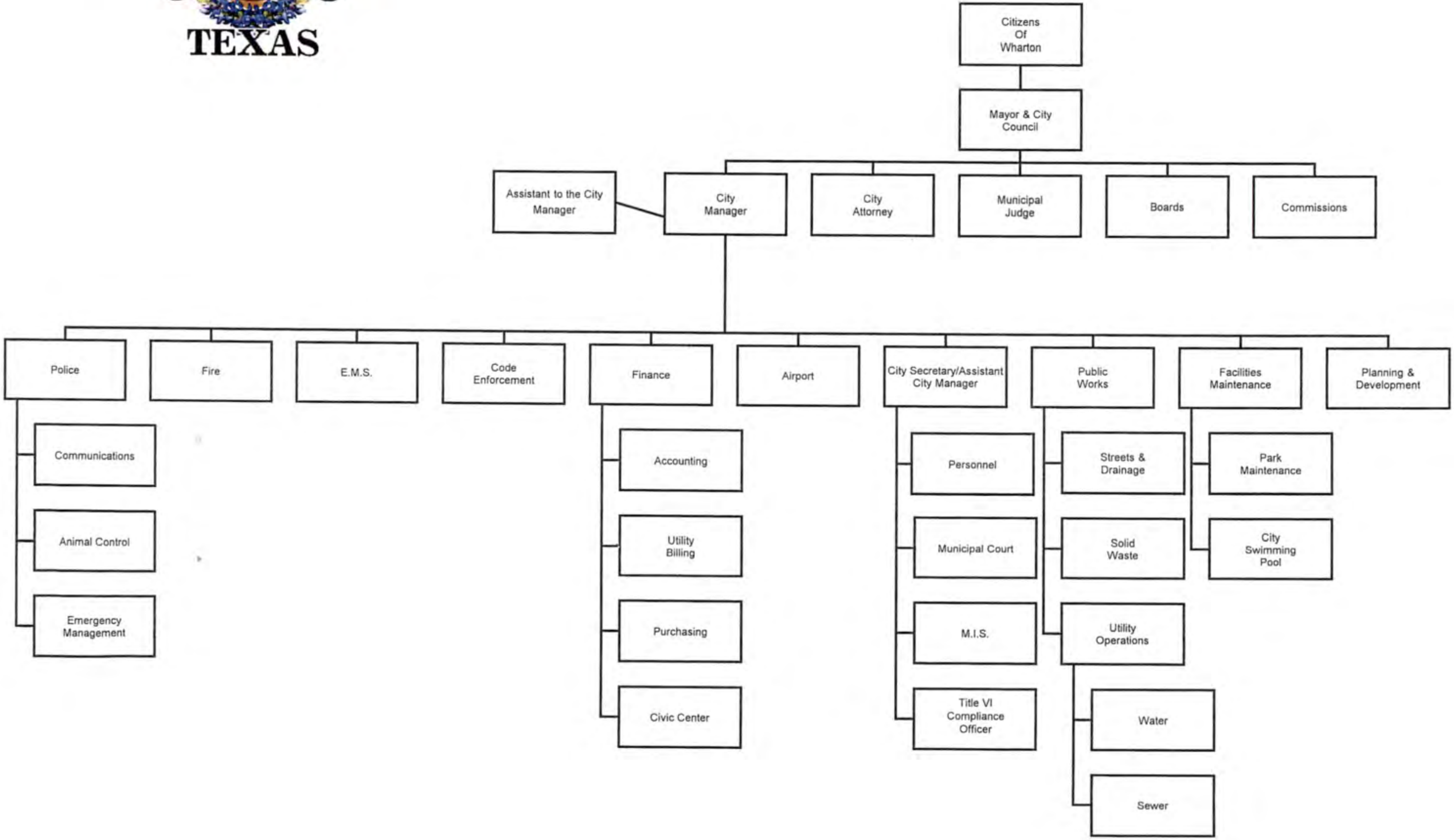
Official	Elected Position	Term Expires
Tim Barker	Mayor	May, 2026
Burnell Neal	Councilmember, District 1	May, 2025
Steven Schneider	Councilmember, District 2	May, 2026
Terry Freese	Councilmember, District 3	May, 2025
Michael Voulgaris	Councilmember, District 4	May, 2026
Russell Machann	Councilmember, At Large District 5	May, 2025
Larry Pittman	Councilmember, At Large District 6	May, 2026

Department Heads & Key Positions

Official	Staff Position
Joseph R. Pace	City Manager
Paul Webb	City Attorney
Jared Cullar	City Judge
Joan Andel	Finance Director
Paula Favors	City Secretary/Assistant City Manager
Terry Lynch	Police Chief
Hector Hernandez, Jr.	Volunteer Fire Chief
Claudia Velasquez	Building Official
Roderick Semien	Public Works Director
Makyla Monroe	Community Services Manager
Christy Gonzales	EMS Director
Ben Guanajuato	Emergency Management Coordinator
Dwayne Pospisal	Interim Airport Manager
Gwyn Teves	Planning and Development Director

City of WHARTON TEXAS

Organizational Chart



City of Wharton
120 E. Caney Street • Wharton, Texas 77488
Phone (979) 532-2491 • Fax (979) 532-0181

August 23, 2024

Honorable Mayor and City Council
120 East Caney
Wharton, Texas 77488

Honorable Mayor and City Councilmembers:

Forwarded herewith in accordance with the City Charter is the Fiscal Year 2024-2025 Proposed Annual Budget. The FY2025 proposed budget maintains existing service levels and implements budget requests and priorities identified during the budget process with the City Council. The budget document is the result of considerable work by the City staff, Mayor, and City Council, all who provided the necessary input to balance the budget.

There were many challenges to overcome, but a voter property tax rate of $0.43964 was used in preparing the proposed budget. The proposed budget for the water and sewer utility fund includes an increase of ten (10) percent to utility services. The 2025 overall budget of $21,711,604 is $557,385 more than the 2023-2024 budget.

MAJOR INITIATIVES

The City's most important initiative continues to be to provide flood reduction improvements in the City. Due to the securing of $127 million from the United States Army Corp of Engineers (USACE), for the construction phase of Phase I of the flood reduction project, the project is in progress and is scheduled for completion in March 2025. Phase II is currently in the final design stage and USACE is coordinating with the Cost Control Board (CCB) to determine if federal funds are available for Phase II of the overall project. The City will be responsible for all maintenance and costs associated with the levee(s) for all future years and must plan accordingly in order to comply with USACE standards which will be in force.

Another major initiative within the City is the FM 1301 Extension and Overpass Project. Texas Department of Transportation (TxDOT), the City, and the Wharton Economic Development Corporation are working together through an advance funding agreement for the FM1301 Extension and Overpass Project. The project began in March of 2023 and completion of this project is scheduled for Fall of 2024.

The City has received a grant to incorporate 3.5 miles of new sidewalks throughout the city. Surveying and engineering design of the project began August 19, 2024, and the completion date of this project is anticipated to be Spring of FY2026.

Texas Department of Transportation (TxDOT) is upgrading Business Highway 59 to Interstate 69 standards. A groundbreaking for this improvement was held on May 22, 2024. Utility relocations are being performed and should be completed by Fall 2024. The completion date of this project is anticipated to be in FY2029. The enhancement of this roadway should increase the availability of economic development within this area of the City and ETJ.

The City has entered into a major housing development through the use of a Tax Increment Reinvestment Zone (TIRZ) for a subdivision with approximately 223 homes. Homes are currently being built and will continue through FY2025.

The City has identified infrastructure improvements to the utility department, street department, and the municipal airport. The City is actively pursuing other grant opportunities for both housing and infrastructure. The City will continue to work with developer(s) willing to invest their capital in the City of Wharton and work towards completion of ongoing projects funded through both Federal and State funds which will keep the burden of the cost off of the local taxpayers.

FINANCIAL AND ECONOMIC OUTLOOK

For FY2025, the City's financial outlook continues to remain steady. Sales tax revenue has shown an improvement compared to FY2024.

As part of the American Rescue Plan Act (ARPA), the City has received 100% of their allocated $2M in funding as a non-entitlement entity. The funds are restricted for Covid-19 related expenses as well as water, wastewater and broadband infrastructure projects. The City has prioritized the use of these funds and projects have been identified. The majority of the projects will be authorized by December 2024.

The City has also been allotted $4,360,800 through the Houston Galveston Area Council (HGAC) from the Texas Community Development Block Grant Mitigation (CDBG-MIT). The application was submitted on January 9, 2023, and multiple requests for information (RFI) have been submitted. The City is pending any further requests for information or approval of the submission.

REVENUES

Proposed revenues for all funds total $21,711,604 which does not include transfers since transfers do not meet the definition of revenue. The following table reflects budgeted revenues for the 2023-24 fiscal year with the 2024-25 budget for comparison:

Category	2023-24	2024-25	%
Ad Valorem	3,072,068	3,177,504	+3.43%
Sales Tax	1,976,792	2,065,329	+4.48%
Other Taxes	1,529,361	1,523,406	-99.61%
Licenses & Permits	478,162	348,112	-72.80%
Industrial District Payment	1,520,653	1,520,653	0.00%
Fines & Forfeitures	180,050	208,850	+16.00%
Charges for Services	9,292,820	9,618,630	+3.51%
Intergovernmental	2,505,732	2,829,053	+12.90%
Interest and Miscellaneous	295,999	153,169	-51.74%
Fund Balance	302,582	266,898	-13.37%
	21,154,219	21,711,604	2.63%

Overall, revenues increased by approximately 2.63%. This increase is due to many factors. The following summarizes the changes to overall revenues:

- Increase in Sales Tax of $88,537
- Increase in the Charges for Services of $325,810
- Increase in Intergovernmental of $323,321
- Decrease in Licenses & Permits of $130,050
- Increase in Ad Valorem Taxes of $105,436
- Increase in Fines & Forfeitures of $28,800

APPROPRIATIONS

Proposed appropriations for the year for all funds are $22,032,835, not including transfers. The following table reflects appropriations for the 2023-24 fiscal year with the 2024-25 budget for comparison:

Category	2023-24	2024-25	%
Administration	1,353,998	1,396,031	+3.10%
Public Safety	7,067,258	7,770,684	+9.95%
Public Works	6,790,827	6,933,253	+2.10%
Community Services	675,878	776,646	+14.91%
Grant/Donations	233,238	111,960	-9.61%
Debt	3,738,168	3,767,409	+0.08%
Depreciation & Bad Debt	926,352	926,352	0%
Capital Outlay & Improvements	655,500	350,500	-53.47%
Total	21,441,219	22,032,835	+2.76%

The proposed budget also includes a 12.6% contribution decrease to the TML Multi-State Intergovernmental Employee Benefit Pool for employee medical insurance, as well as a 2.5% contribution increase to the Texas Municipal Retirement System (TMRS) for employee retirement. The flex contribution from the City is $1,250 per year per full-time employee.

GENERAL FUND

Estimated revenues for the General Fund for the FY2025 are proposed at $8,336,015 which is $56,122 less than revenues budgeted for fiscal year 2024 but include transfers in of $1,559,387. Overall, property tax revenues will increase with a property tax rate being proposed at $0.43964.

Appropriations for the year are proposed at $8,336,015. In detail, the general government administration of the City provides administrative services to all departments and includes the Mayor & Council, City Manager, City Secretary, Legal and Professional Services, Municipal Court Finance, Community Service, and Central Services.

Services are provided by the general government administration to Public Safety, Public Works, Community Services, Water and Sewer, Civic Center, Solid Waste, Emergency Medical Services, Airport and other operations, departments, functions and activities of the City. The General Administration budget of $1,396,031 represents approximately 16.75% of the total budget.

The proposed appropriation for Public Safety is $4,692,885. Public Safety is structured to include Police, Fire, Code Enforcement, Emergency Management, Animal Control and Communications. Public Safety represents approximately 56.30% of the General Fund budget.

Public Works' appropriations are proposed at $1,756,090. Public Works consists of Streets & Drainage, Garage and Facilities Maintenance and is approximately 21.07% of the total General Fund budget.

Community Services is a department consisting of grant administration, recreation and pool and is approximately 1.72% of the total General Fund budget at $143,770.

Grant/Donations is a department consisting of grant monies received and donations proposed by City Council for individual groups totaling $111,960.

Capital Outlay appropriations are proposed at $200,500.

SPECIAL REVENUE FUNDS

The City budgets for three special revenue funds - the PEG fund, the Hotel/Motel Fund and the Seizure Fund.

The PEG (Public, Educational and Government access television) Fund is supported through a 1% franchise fee through the local cable provider. As mandated by State law, these funds can only be used on PEG facilities/capital costs. The total revenue is budgeted at $1,500 while expenditures for facilities/capital cost also total $1,500.

The Hotel/Motel is used to account for revenues generated from the City's 7% Hotel/Motel Occupancy tax and the related uses in compliance with the City Charter and expended in compliance with State Laws for the promotion of the tourism and convention industry. The total revenue is budgeted at $295,952. The expenditures also total $295,952 with $228,952 being transferred to the Civic Center operations, $7,000 being transferred to the Rail Road Depot, $50,000 being transferred to the Wharton Chamber of Commerce.

The Narcotics/Seizure Fund is used to account for the resources and uses of assets seized in illegal narcotics activities. The uses are limited to law enforcement activities and must be made in compliance with applicable state and federal regulations. The proposed budget includes total revenue of $4,700 with expenditures for operations being $4,700.

DEBT SERVICE

The Debt Service Fund includes $2,596,963 of revenues, which is generated from $2,252,963 of current ad valorum taxes, $27,000 from delinquent taxes and penalties, $10,000 from interest & Miscellaneous income, $150,000 from Wharton Economic Development, and $157,000 as a Transfer-In. Appropriations total $2,557,963 which include $2,235,719 for principal, $317,244 for interest payments and $5,000 for service charges.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund is funded from the Water/Sewer Fund which is used to fund street and drainage improvements. The proposed budget includes funding for street or drainage improvements for the 2024-2025 fiscal year in the amount of $100,000.

ENTERPRISE FUNDS

There are five enterprise funds for the 2025 fiscal year. This reporting approach gives the Mayor and City Council and citizens a better view of financial operations for the water and sewer, solid waste, emergency medical services, civic center and airport operations.

The Water and Sewer Fund provides for the delivery, billing and collection of water and sewer services provided throughout the City. Revenues are projected at $6,457,886. The Water and Sewer appropriations are $3,234,572 which includes administrative costs of $256,052, planning costs of $189,521, water operations of $1,813,397, and sewer operations of $1,176,975. Additional costs for the Water and Sewer Fund include a transfers-out to the General Fund of $1,160,975 for administrative costs from the departments of Mayor and Council, City Manager, City Secretary, Legal and Professional Services, Finance, Central Services, Code Enforcement, Community Services Coordinator, Emergency Management, and Garage. The administrative costs are allocated at 58%. Also, the water/sewer fund will transfer $100,000 to the Capital Improvement fund for street and drainage improvements. The amount appropriated for depreciation is $624,020 with interest expense being $241,079. This amount of depreciation will allow the fund to build reserves for the capital needs in the future. The Water Sewer Fund will also transfer $30,000 to the General Fund to reduce the outstanding payable.

The Solid Waste Fund is established to account for the billing, collecting and expenditures associated with the City's contract for solid waste services with Green for Life. The fund is budgeted at $1,800,218 in revenue. Appropriations of $1,800,218 include $92,044 of franchise taxes to the General Fund and $62,041 to provide a full-time employee for City beautification efforts.

The Emergency Medical Services Fund is established to account for the sources and uses of funds generated from providing ambulance and emergency medical services. Revenues from user fees are budgeted at $956,500. Additionally, the Wharton County Emergency Services District No. 3 was authorized by the voters to provide EMS services in East Wharton County. The District will fund $2,353,093 to the City to provide the EMS service through an Interlocal agreement. Appropriations are budgeted at $3,339,593 which includes $98,412 transferred out to the General Fund for Dispatch Services.

The Civic Center Fund accounts for the resources and uses of the Wharton Civic Center. The fund will operate on $349,157, which includes $84,851 from user fees, $228,952 in transfers from the Hotel/Motel Fund and $34,779 in transfers from the General Fund. Expenses total $349,157.

The Airport Fund is established to account for sources and uses of airport operations. The proposed budget includes $419,969 in revenues. Appropriations are budgeted at $419,969 of which $271,054 for personnel and airport operations, $125,250 is for depreciation and $23,665 in interest payments.

PERSONNEL

The proposed budget includes 111 full-time positions for the 2024-2025 fiscal year.

The City's total base payroll for the year is estimated at approximately $6.2 million. The City will continue to cover 100% of full-time employees' health benefits with the City experiencing a 12.6% decrease in contributions to the TML Multi-State Intergovernmental Employee Benefit Pool, and 2.5% increase in contributions to the Texas Municipal Retirement System (TMRS).

FUTURE CONCERNS

Though this Budget primarily addresses the upcoming fiscal year, much consideration has been given to the City's financial condition for future years. Important issues that will impact future City Budgets include:

- Passing of Senate Bill 2, the Texas Property Tax Reform and Transparency Act by the Texas Legislature lowering the tax rate that a municipality can adopt without a mandatory election
- Improving the City's aging infrastructure to address growth, including water, wastewater and street improvements.
- Providing for a long-term sustainable employee base.
- Address municipal facility upgrades, rehabilitation, and enhancements.
- Erosion of municipal authority from statutory changes made by the Texas Legislature concerning annexation, appraisal caps, expenditure ceilings, and revenue limits.
- Housing development.
- Commercial development along the I-69 corridor.

CONCLUSION

The 2024-2025 proposed budget is a significant document as it sets forth the financial plan for the next year. The primary goal was to balance the budget(s) while continuing to maintain service levels without eliminating any positions that are currently filled by employees of the City.

This budget has been prepared and presented with the efforts of the Mayor and City Council and all departments and their assistance is appreciated.

Sincerely,

Joseph R. Pace
Joseph R. Pace
City Manager

Joan Andel
Joan Andel
Finance Director

SUMMARY BY FUND TYPE ALL FUNDS

Category	General Fund	Special Rev. Funds	Debt Funds	CIP Funds	Enterprise Funds	Memo Total
Revenues:						
Ad Valorem Taxes	807,772	0	2,369,732	0	0	3,177,504
Sales Taxes	2,065,329	0	0	0	0	2,065,329
Other Taxes	1,226,054	297,352	0	0	0	1,523,406
Licenses & Permits	348,112	0	0	0	0	348,112
Fines & Forfetures	208,850	0	0	0	0	208,850
Industrial District Pmt	1,520,653	0	0	0	0	1,520,653
Charges for Services	14,500	0	0	0	9,604,130	9,618,630
Interest and Miscellaneous	96,500	800	10,000	0	45,869	153,169
Intergovernmental	221,960	4,000	150,000	0	2,453,093	2,829,053
Fund Balance	266,898	0	0	0	0	266,898
Total Estimated Revenues	6,776,628	302,152	2,529,732	0	12,103,092	21,711,604
Appropriations:						
Administration	1,396,031	0	0	0	0	1,396,031
Public Safety	4,692,885	4,700	0	0	3,073,099	7,770,684
Public Works	1,756,090	0	0	0	5,177,163	6,933,253
Community Services	143,770	61,500	0	0	571,376	776,646
Grant/Donations	111,960	0	0	0	0	111,960
Debt	0	0	2,557,963	0	1,209,446	3,767,409
Capital Improvements	200,500	0	0	100,000	50,000	350,500
Depreciation & Bad Debt	0	0	0	0	926,352	926,352
Total Appropriations	8,301,236	66,200	2,557,963	100,000	11,007,436	22,032,835
Excess (Deficit) Rev. over Exp Before Transfers (in/out)	(1,524,608)	235,952	(28,231)	0	1,095,656	(321,231)
Transfers-in/out						
Operating Transfer - in	1,559,387	0	67,231	100,000	263,731	1,990,349
Operating Transfer-out	(34,779)	(235,952)	0	0	(1,359,387)	(1,630,118)
Net Transfers	1,524,608	(235,952)	67,231	100,000	(1,095,656)	360,231
Excess (Deficit) Rev. over Exp After Transfers (in/out)	0	0	39,000	0	0	39,000

GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

SUMMARY SCHEDULE OF REVENUES & APPROPRIATIONS

General Fund #10

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2025	Proposed FY 2024-25
Estimated Revenues:				
3000 Ad Valorem Taxes	766,474	702,336	807,772	807,772
3100 Sales Tax	2,023,740	1,976,792	2,065,329	2,065,329
3200 Other Taxes	1,161,887	1,226,861	1,226,054	1,226,054
3300 Licenses & Permits	220,428	478,162	348,112	348,112
3400 Fines & Forfeitures	156,863	180,050	208,850	208,850
3501 Industrial District Pmt	1,503,285	1,520,653	1,520,653	1,520,653
3600 Charges for Services	10,577	14,250	14,500	14,500
3700 Interest & Miscellaneous	161,681	96,500	96,500	96,500
3800 Intergovernmental	297,190	345,488	221,960	221,960
3900 Funds from Fund Balance	0	302,582	266,898	266,898
Total Estimated Revenues	6,302,125	6,843,674	6,776,628	6,776,628
Appropriations:				
1000 General Government	1,238,037	1,353,998	1,396,031	1,396,031
2000 Public Safety	3,844,772	4,496,708	4,692,885	4,692,885
4000 Public Works	1,571,685	1,770,060	1,756,090	1,756,090
5000 Community Services	109,940	108,230	143,770	143,770
6000 Grant/Donations	191,091	233,238	111,960	111,960
7000 Debt Service	0	0	0	0
8000 Capital Outlay	333,522	400,500	200,500	200,500
Total Appropriations	7,289,047	8,362,734	8,301,236	8,301,236
Excess (Deficit) Revenues Over Appropriations Before Transfer-in/out	(986,922)	(1,519,060)	(1,524,608)	(1,524,608)
3900 Transfers-in				
Seizure	0	0	0	0
2020 Tax Notes	0	300,000	300,000	300,000
Water & Sewer Fund	1,081,732	1,150,051	1,160,975	1,160,975
Solid Waste				
Dispatch Service	98,412	98,412	98,412	98,412
Total Transfers-In	1,180,144	1,548,463	1,559,387	1,559,387
9000 Transfers-out				
	32,748	29,403	34,779	34,779
Total Transfers Out	32,748	29,403	34,779	34,779
Net Transfers-in/out	1,147,396	1,519,060	1,524,608	1,524,608
Excess (Deficit) Revenues Over Approp. After Transfers-in/out	160,474	0	0	0
Fund Balance- Beginning of Year	3,396,402	3,556,876	3,556,876	3,556,876
Fund Balance- End of Year	3,556,876	3,556,876	3,556,876	3,556,876

Summary of Proposed Appropriations by Department

	Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2025	Proposed FY 2024-25
10	Mayor & Council	16,661	30,325	30,325	30,325
11	City Manager	272,933	283,369	259,431	259,431
12	City Secretary	234,220	275,287	279,731	279,731
13	Legal and Professional Services	75,581	74,000	74,000	74,000
14	Finance	360,649	395,990	439,632	439,632
17	Municipal Court	172,910	188,677	206,562	206,562
19	Central Services	105,083	106,350	106,350	106,350
	Total General Government	1,238,037	1,353,998	1,396,031	1,396,031
21	Police	2,310,856	2,783,350	2,801,146	2,801,146
25	Fire	440,931	423,204	518,138	518,138
26	Code Enforcement	322,879	424,335	403,909	403,909
24	Emergency Management	129,001	142,110	149,222	149,222
28	Animal Control	73,354	82,341	99,011	99,011
29	Communications	567,751	641,368	721,459	721,459
	Total Public Safety	3,844,772	4,496,708	4,692,885	4,692,885
40	Street & Drainage	1,118,929	1,291,452	1,234,412	1,234,412
42	Garage	176,300	198,528	213,180	213,180
43	Facilities Maintenance	276,456	280,080	308,498	308,498
	Total Public Works	1,571,685	1,770,060	1,756,090	1,756,090
52	Recreation	34,758	38,150	48,150	48,150
53	Pool	75,182	70,080	95,620	95,620
	Total Recreation/Leisure	109,940	108,230	143,770	143,770
60	Grant /Donations	191,091	233,238	111,960	111,960
	Total Grant Payments	191,091	233,238	111,960	111,960
	Capital Outlay-Equipment	63,522	178,000	78,000	78,000
	Capital Outlay-Building Improvement	0		0	0
80	Capital Outlay-Vehicles Police	0	100,000	0	0
	Capital Outlay-Fire Equip	0	0	0	0
	Capital Outlay-Improvement Plan	270,000	122,500	122,500	122,500
	Total Capital Outlay	333,522	400,500	200,500	200,500
90	Transfer Out-	0	74,498	29,403	74,498
	Total Transfers Out	0	74,498	29,403	74,498
	Total Expenditures & Uses:	7,289,047	8,437,232	8,330,639	8,375,734

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2024

ANCIAL SUMMARY

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ENUE SUMMARY								
d Valorum Taxes	766,474	934,213	616,893	702,336	740,425	702,336	807,772	
ales Tax	2,023,740	1,414,122	1,743,604	1,976,792	1,480,884	2,065,329	2,065,329	
er Taxes	1,161,887	1,126,489	816,869	1,226,861	1,069,907	1,209,361	1,226,054	
ense and Permits	220,428	85,400	200,326	478,162	164,507	348,112	348,112	
ines and Forfeitures	156,863	267,119	206,328	180,050	269,750	208,850	208,850	
ustrial District Pmt.	1,503,285	826,465	1,520,351	1,520,653	1,700,000	1,520,653	1,520,653	
rges for Services	10,577	12,250	10,994	14,250	10,000	14,500	14,500	
nterest and Miscellaneou	161,681	66,046	178,108	96,500	82,000	96,500	96,500	
ergovernmental	297,190	309,750	247,007	345,488	342,000	345,488	221,960	
nsfers In	1,180,144	819,616	960,950	1,851,045	975,851	1,548,463	1,826,285	
* TOTAL REVENUE **	7,482,267	5,861,470	6,501,429	8,392,137	6,835,324	8,059,592	8,336,015	
XPENDITURE SUMMARY								
or & Council	16,661	31,225	14,214	30,325	30,325	30,325	30,325	
ity Manager	272,933	264,932	233,833	283,369	272,356	259,824	259,431	
y Secretary	234,220	102,049	215,696	275,287	133,722	279,540	279,731	
al and Professional Se	75,581	84,250	64,044	74,000	74,000	74,000	74,000	
inance	360,649	282,720	307,397	395,990	318,923	419,784	439,632	
unicipal Courts	172,910	143,705	152,706	188,677	161,798	208,425	206,562	
tral Services	105,083	74,597	122,982	106,350	84,800	106,350	106,350	
ice	2,310,856	2,092,721	2,226,004	2,783,350	2,421,368	3,063,307	2,801,146	
ire	440,931	321,072	392,228	423,204	434,947	631,526	518,138	
e Enforcement	322,879	290,021	260,760	424,335	314,605	522,774	403,909	
rgency Management	129,001	113,643	115,344	142,110	114,025	149,025	149,222	
nimal Control	73,354	62,791	68,436	82,341	70,107	126,783	99,011	
ommunications	567,751	488,908	570,586	641,368	612,416	860,300	721,459	
eets & Drainage	1,118,929	791,627	890,123	1,291,452	900,348	1,371,664	1,234,412	
age	176,300	181,498	158,941	198,528	165,309	211,139	213,180	
acilities Maintenance	276,456	245,428	242,441	280,080	272,374	363,207	308,498	
nt Admin/Housing	0	10,896	0	0	0	0	0	
reation	34,758	45,500	40,690	38,150	19,300	48,150	48,150	
ool	75,182	48,527	57,567	70,080	55,275	95,620	95,620	
nts	191,091	8,000	37,909	233,238	79,326	111,591	111,960	
se Payments	0	22,100	0	0	0	0	0	
apital Outlay	333,522	155,260	266,140	400,500	300,000	400,500	200,500	
ransfers-Out	32,748	0	0	29,403	0	0	34,779	
TOTAL EXPENDITURES **	7,321,793	5,861,470	6,438,043	8,392,137	6,835,324	9,333,834	8,336,015	
EVENUES OVER/(UNDER) EXPENDITURES	160,474	0	63,387	0	0	(1,274,242)	0	

REVENUE & EXPENSE WORKSHEET

0 -General

AS OF: JULY 31ST, 2024

EVENUES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
d Valorum Taxes									
3011	Ad Valorem Taxes - Current	742,235	874,213	599,895	657,336	695,425	657,336	762,772	
3012	Delinquent Taxes	10,146	35,000	8,713	25,000	25,000	25,000	25,000	
3013	Penalty and Interest	14,092	25,000	8,285	20,000	20,000	20,000	20,000	
	TOTAL Ad Valorum Taxes	766,474	934,213	616,893	702,336	740,425	702,336	807,772	
ales Tax									
3110	Sales Tax	2,023,740	1,527,282	1,743,604	1,976,792	1,480,884	2,065,329	2,065,329	
3115	Sales Tax Rebate	0	(113,160)	0	0	0	0	0	
	TOTAL Sales Tax	2,023,740	1,414,122	1,743,604	1,976,792	1,480,884	2,065,329	2,065,329	
ther Taxes									
3220	Electric Franchise Tax	500,280	518,230	375,040	500,000	500,000	500,000	500,000	
3221	Gas Franchise Tax	49,993	49,660	33,971	50,000	46,000	50,000	50,000	
3222	Telecommunications Franchise	41,403	84,050	30,690	50,000	65,000	41,000	41,000	
3223	WCEC Franchise Tax	3,951	4,356	2,586	3,500	3,500	3,500	3,500	
3224	Cable TV Franchise Tax	9,391	41,422	7,622	17,000	23,000	8,500	8,500	
3225	Solid Waste Franchise Tax	100,694	86,100	81,551	118,623	86,007	118,623	118,623	
3226	Cable Television Access Fund	0	0	0	0	0	0	0	
3228	Water/Sewer Franchise Tax	456,175	342,671	285,408	487,738	346,400	487,738	504,431	
	TOTAL Other Taxes	1,161,887	1,126,489	816,869	1,226,861	1,069,907	1,209,361	1,226,054	
icense and Permits									
3331	Mixed Beverage License	7,787	10,093	4,901	11,000	13,000	8,000	8,000	
3340	Mobile Home Permits/License	1,095	540	1,095	1,095	540	1,095	1,095	
3341	Occupational Licenses	3,633	5,400	6,013	5,000	8,500	5,000	5,000	
3342	Plan Review	24,638	0	54,742	150,000	0	150,000	150,000	
3343	Variance Application Fee	700	1,800	1,700	1,000	1,500	1,250	1,250	
3344	Building Permits	135,163	50,000	91,092	250,000	103,250	130,000	130,000	
3345	Plumbing Permits	10,808	4,800	8,479	15,000	8,500	11,000	11,000	
3346	Mechanical Permits	16,850	5,000	8,653	17,000	10,000	11,000	11,000	
3347	Electrical Permits	9,340	5,000	14,024	15,000	1,250	20,000	20,000	
3348	Demolition Permits	650	0	400	1,500	3,000	1,500	1,500	
3349	Flood Permits	1,100	1,500	700	1,500	2,500	1,500	1,500	
3350	Sign Permit	5,000	0	5,357	7,500	7,500	5,000	5,000	
3351	Hay Permits	200	267	300	267	267	267	267	
3352	Grease Trap fees	2,975	0	1,940	2,000	4,500	2,000	2,000	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2024

ENUES

T NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
3353	Building Permits-Wharton Lake	0	0	0	0	0	0	0	
51	Animal License Fees	490	1,000	930	300	200	500	500	
	OTAL License and Permits	220,428	85,400	200,326	478,162	164,507	348,112	348,112	
	es and Forfeitures								
3448	Time Payment - Local Share	1,911	2,377	2,286	1,800	2,500	2,600	2,600	
9	Time Payment -Local Efficienc	28	595	54	300	600	300	300	
0	Fines for Criminal and Traffi	111,547	192,097	150,455	130,000	185,000	150,000	150,000	
3451	Failure to appear fine	1,050	0	1,106	1,200	2,400	1,200	1,200	
3 3	Fees for Driving Safety Cours	730	2,000	1,300	1,250	2,750	1,500	1,500	
0	Fee for Concealed Weapons	0	0	0	0	0	0	0	
3461	Reports	764	2,500	820	1,000	2,000	1,000	1,000	
3462	Administration Fees	38,585	55,000	47,311	40,000	67,000	48,000	48,000	
6	Arrest Fees	269	300	206	500	500	250	250	
7	Child Safety Fees	601	7,500	800	1,500	3,000	1,500	1,500	
3471	Traffic City Fees	1,378	4,000	1,989	2,500	4,000	2,500	2,500	
5	Cash Bond Forfeiture	0	750	0	0	0	0	0	
	OTAL Fines and Forfeitures	156,863	267,119	206,328	180,050	269,750	208,850	208,850	
	ustrial District Pmt.								
501	Industrial District # 1	1,503,285	826,465	1,520,351	1,520,653	1,700,000	1,520,653	1,520,653	
	OTAL Industrial District Pmt.	1,503,285	826,465	1,520,351	1,520,653	1,700,000	1,520,653	1,520,653	
	rges for Services								
601	Weedy Lots	375	1,500	575	5,000	1,500	5,000	5,000	
602	Demolitions	0	0	1,492	0	0	0	0	
0	Swimming Pool	8,972	10,000	7,852	8,000	7,500	8,250	8,250	
5	Parks Rentals	1,230	750	1,075	1,250	1,000	1,250	1,250	
	TOTAL Charges for Services	10,577	12,250	10,994	14,250	10,000	14,500	14,500	
	nterest and Miscellaneou								
1	Vending Revenue	0	2,596	0	1,500	2,000	1,500	1,500	
772	Sale of Property	0	0	0	0	0	0	0	
773	Interest Income	106,109	1,500	98,080	60,000	20,000	60,000	60,000	
4	Sale of Materials	650	0	142	0	0	0	0	
5	Miscellaneous Revenue	48,005	25,000	2,966	15,000	25,000	15,000	15,000	
776	Abondonded Motor Vehicle	0	0	0	0	0	0	0	
8	Beautification Commission	1,575	0	65,803	0	0	0	0	
1	Cash Short (Over)	22	0	(9)	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

0 -General AS OF: JULY 31ST, 2024

EVENUES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
783	Disabilities Com. Donations	5,321	0	4,190	0	0	0	0	
784	Scrap Metal Revenue	0	0	3,617	0	0	0	0	
785	Sale of Personal Property	0	35,000	3,320	20,000	35,000	20,000	20,000	
791	Rental Property	0	1,950	0	0	0	0	0	
TOTAL Interest and Miscellaneou		161,681	66,046	178,108	96,500	82,000	96,500	96,500	
ntergovernmental									
841	Grant Funds	121,316	0	23,664	205,738	51,750	205,738	82,210	
842	TWDB Loan Proceeds	0	0	0	0	0	0	0	
860	Lease Proceeds	0	0	0	0	0	0	0	
870	Police Revenue	34,544	0	8,640	2,000	2,000	2,000	2,000	
872	LEOSE Revenue	1,616	2,500	2,857	2,000	2,500	2,000	2,000	
873	Vest Partnership Revenue	6,464	4,000	2,346	2,500	2,500	2,500	2,500	
874	Homeland Security Grant Funds	0	0	0	0	0	0	0	
877	Grant Administration	0	20,000	0	0	0	0	0	
878	HOME Grant Program	0	0	0	0	0	0	0	
879	CDBG-DR Housing 2016	0	0	0	0	0	0	0	
880	Wharton Fire Department	100,000	100,000	200,000	100,000	100,000	100,000	100,000	
881	WEDCO Contribution	33,250	183,250	9,500	33,250	183,250	33,250	33,250	
890	Texas Dept of Comm. Affairs	0	0	0	0	0	0	0	
TOTAL Intergovernmental		297,190	309,750	247,007	345,488	342,000	345,488	221,960	
ransfers In									
914	Transfer In - Seizure	0	0	0	0	0	0	0	
938	Transfer In- 2020 Tax Notes	0	0	0	300,000	0	300,000	300,000	
939	Transfer In- W/S Payable	0	0	0	0	0	0	0	
940	Transfeer In - W/S Street Imp	0	0	0	0	0	0	0	
941	Transfer In - W/S Admin.	1,081,732	721,204	862,538	1,150,051	877,439	1,150,051	1,160,975	
942	Transfer In - Solid Waste	0	0	0	0	0	0	0	
943	Transfer In - Dispatch Servic	98,412	98,412	98,412	98,412	98,412	98,412	98,412	
999	Funds From Fund Balance	0	0	0	302,582	0	0	266,898	
TOTAL Transfers In		1,180,144	819,616	960,950	1,851,045	975,851	1,548,463	1,826,285	
* TOTAL REVENUES **		7,482,267	5,861,470	6,501,429	8,392,137	6,835,324	8,059,592	8,336,015	

REVENUE & EXPENSE WORKSHEET

1Ո -General AS OF: JULY 31ST, 2024

I ARTMENT - Mayor & Council

DEPARTMENT EXPENDITURES

:T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
sonnel and Benefits								
510-00-161 Social Security	964	1,000	790	1,000	1,000	1,000	1,000	
-00-164 Workers Comp	365	325	127	325	325	325	325	
OTAL Personnel and Benefits	1,329	1,325	916	1,325	1,325	1,325	1,325	
plies and Materials								
510-00-210 Office Supplies	169	800	466	600	600	600	600	
-00-215 Printing and Reproduction	0	0	0	0	0	0	0	
-00-220 Postage and Freight	0	100	0	100	100	100	100	
TOTAL Supplies and Materials	169	900	466	700	700	700	700	
rational Expenses								
510-00-518 Board expense	0	0	806	0	0	0	0	
-00-530 Insurance	1,280	1,700	1,294	1,700	1,700	1,700	1,700	
-00-550 Continuing Education	440	11,500	500	7,500	7,500	7,500	7,500	
510-00-551 Dues and Subscriptions	345	1,400	345	5,500	5,500	5,500	5,500	
510-00-553 Disabilities Committee	0	0	0	0	0	0	0	
OTAL Operational Expenses	2,065	14,600	2,945	14,700	14,700	14,700	14,700	
Other Operational Expense								
-00-602 Compensation	3,525	3,600	2,602	3,600	3,600	3,600	3,600	
510-00-603 Council Expense	9,572	10,800	7,285	10,000	10,000	10,000	10,000	
OTAL Other Operational Expense	13,097	14,400	9,887	13,600	13,600	13,600	13,600	
OTAL Mayor & Council	16,661	31,225	14,214	30,325	30,325	30,325	30,325	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

0 -General
EPARTMENT - City Manager
EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ersonnel and Benefits								
11-00-110 Salaries and Wages	191,335	193,400	155,708	190,906	193,500	174,000	174,000	
11-00-121 Longevity	450	80	510	510	330	285	285	
11-00-122 Allowances	10,193	9,000	8,095	10,140	9,000	10,140	10,140	
11-00-130 Overtime	0	900	0	0	0	0	0	
11-00-161 Social Security	15,100	11,694	12,376	15,605	15,577	14,300	14,300	
11-00-162 Deferred Compensation	0	0	0	0	0	0	0	
11-00-163 Retirement Expense	10,776	12,398	9,958	11,321	13,162	11,730	14,768	
11-00-164 Workers Comp	580	501	327	350	1,200	380	380	
11-00-165 Health Insurance	23,508	16,162	22,766	28,163	6,978	23,520	20,339	
11-00-166 Long Term Disability Insuranc	633	747	518	905	792	600	600	
11-00-167 Flex Medical	2,710	2,000	1,866	2,590	12,600	1,942	1,942	
11-00-168 City Mgr Contract Retirement	0	0	0	0	0	0	0	
11-00-169 Housing allowance	0	0	0	0	0	0	0	
11-00-170 Dental Insurance	827	0	689	827	0	827	827	
11-00-197 Salary Increase	0	0	0	1,377	642	860	860	
11-00-198 EOY Lump Salary	1,000	0	1,000	1,000	0	1,000	750	
TOTAL Personnel and Benefits	257,111	246,882	213,813	263,694	253,781	239,584	239,191	
upplies and Materials								
11-00-210 Office Supplies	833	2,000	1,132	2,000	2,000	2,000	2,000	
11-00-220 Postage and Freight	8	1,000	13	500	1,000	500	500	
11-00-245 Computer Software and Supplie	1,484	500	3,975	1,500	1,500	1,500	1,500	
11-00-250 Fuel, Oil and Lubricants	0	1,000	0	0	0	0	0	
11-00-297 Hurricane Expense	0	0	0	0	0	0	0	
TOTAL Supplies and Materials	2,324	4,500	5,120	4,000	4,500	4,000	4,000	
quipment Maintenance								
11-00-420 Equipment Maintenance	90	200	152	200	200	200	200	
11-00-430 Vehicle Maintenance	0	500	0	0	0	0	0	
TOTAL Equipment Maintenance	90	700	152	200	200	200	200	
perational Expenses								
11-00-524 Telephone - Long Distance	0	100	0	0	0	0	0	
11-00-525 Telephone - Cellular	0	900	0	0	900	0	0	
11-00-530 Insurance	366	800	370	425	425	575	575	
11-00-550 Continuing Education	3,512	4,500	4,559	7,500	6,000	7,500	7,500	
11-00-551 Dues and Subscriptions	9,480	6,500	9,819	7,500	6,500	7,500	7,500	
11-00-560 Professional Fees	50	50	1	50	50	465	465	
TOTAL Operational Expenses	13,409	12,850	14,748	15,475	13,875	16,040	16,040	

REVENUE & EXPENSE WORKSHEET

10 -General

AS OF: JULY 31ST, 2024

PARTMENT - City Manager

PARTMENT EXPENDITURES

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
her Operational Expense								
511-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
TAL City Manager	272,933	264,932	233,833	283,369	272,356	259,824	259,431	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

0 -General
EPARTMENT - City Secretary
EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ersonnel and Benefits								
12-00-110 Salaries and Wages	138,794	50,000	129,672	152,235	65,250	156,790	156,790	
12-00-115 Part-time wages	2,051	0	0	9,000	0	2,000	2,000	
12-00-121 Longevity	935	560	1,330	1,330	815	1,450	1,450	
12-00-122 Allowances	3,345	3,240	2,778	3,480	3,240	4,860	4,860	
12-00-125 Proficiency Pay	1,925	1,500	2,703	2,700	1,500	3,900	3,900	
12-00-130 Overtime	0	2,600	0	500	2,600	350	350	
12-00-161 Social Security	10,846	3,962	10,267	12,685	5,726	13,400	13,400	
12-00-163 Retirement Expense	7,690	3,407	8,271	9,832	3,800	10,900	13,382	
12-00-164 Workers Comp	290	139	327	275	650	400	400	
12-00-165 Health Insurance	13,111	10,162	16,045	18,593	6,978	18,593	16,302	
12-00-166 Long Term Disability Insuranc	399	229	531	500	194	675	675	
12-00-167 Flex Medical	2,159	1,000	2,183	2,590	1,250	2,590	2,590	
12-00-197 Salary Increase	0	0	0	4,567	969	4,704	4,704	
12-00-198 EOY Lump Salary	500	0	1,000	1,000	0	1,000	1,000	
TOTAL Personnel and Benefits	182,046	76,799	175,107	219,287	92,972	221,612	221,803	
upplies and Materials								
12-00-210 Office Supplies	1,725	1,000	781	4,500	1,000	4,500	4,500	
12-00-220 Postage and Freight	152	500	232	550	500	550	550	
12-00-245 Computer Software and Supplie	2,546	500	1,519	3,100	500	3,100	3,100	
TOTAL Supplies and Materials	4,422	2,000	2,532	8,150	2,000	8,150	8,150	
quipment Maintenance								
12-00-420 Equipment Maintenance	117	200	1	150	100	150	150	
TOTAL Equipment Maintenance	117	200	1	150	100	150	150	
perational Expenses								
12-00-524 Telephone - Long Distancee	0	100	0	0	0	0	0	
12-00-525 Telephone - Cellular	0	0	0	0	0	0	0	
12-00-530 Insurance	183	200	370	200	200	575	575	
12-00-540 Advertising	2,437	4,500	1,079	3,000	3,000	3,000	3,000	
12-00-550 Continuing Education	5,069	4,500	5,172	6,000	4,000	6,000	6,000	
12-00-551 Dues and Subscription	4,258	2,000	4,753	4,000	2,200	4,000	4,000	
12-00-560 Professional Services	8,325	750	9,036	10,000	750	10,553	10,553	
12-00-592 Codification Ordinances	5,352	1,500	3,038	5,500	4,500	5,500	5,500	
12-00-593 Records Management	2,898	1,000	1,730	3,000	4,000	3,000	3,000	
TOTAL Operational Expenses	28,521	14,550	25,179	31,700	18,650	32,628	32,628	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

10 -General

PARTMENT - City Secretary

DEPARTMENT EXPENDITURES

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
ier Operational Expense								
512-00-605 Election Officials	7,244	5,000	6,508	6,000	10,000	7,000	7,000	
512-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
5 -00-690 Employee Relations	11,869	3,500	6,370	10,000	10,000	10,000	10,000	
TOTAL Other Operational Expense	19,113	8,500	12,878	16,000	20,000	17,000	17,000	
AL City Secretary	234,220	102,049	215,696	275,287	133,722	279,540	279,731	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

0 -General

EPARTMENT - Legal and Professional Se

EPARTMENT EXPENDITURES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
perational Expenses									
13-00-560	Professional Services	0	31,750	0	20,000	20,000	20,000	20,000	
13-00-561	Contracted Legal Service	75,581	52,500	63,844	54,000	54,000	54,000	54,000	
13-00-562	Cable TV Franchise	0	0	0	0	0	0	0	
13-00-564	Ordinanace Review	0	0	0	0	0	0	0	
13-00-565	City Properties Exp.	0	0	0	0	0	0	0	
13-00-569	ADA Compliance	0	0	0	0	0	0	0	
13-00-572	Police Dept. Litigation	0	0	0	0	0	0	0	
13-00-573	Natural Gas Franchise Expense	0	0	0	0	0	0	0	
13-00-574	Annexation Expenses	0	0	0	0	0	0	0	
13-00-575	Kansas City Railroad	0	0	0	0	0	0	0	
13-00-576	Hazard Mitigation Grant Ap.	0	0	0	0	0	0	0	
13-00-577	Overpass Grant Applications	0	0	0	0	0	0	0	
13-00-578	PID/TIRZ Expenses	0	0	200	0	0	0	0	
TOTAL Operational Expenses		75,581	84,250	64,044	74,000	74,000	74,000	74,000	
OTAL Legal and Professional Se		75,581	84,250	64,044	74,000	74,000	74,000	74,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

-General
ARTMENT - Finance
DEPARTMENT EXPENDITURES

T NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
sonnel and Benefits									
514-00-110	Salaries and Wages	169,269	135,312	154,010	176,176	157,100	186,617	186,617	
-00-115	Part-Time Wages	0	0	0	0	0	0	0	
514-00-121	Longevity	1,510	1,643	1,660	1,660	1,210	1,810	1,810	
514-00-122	Allowances	3,257	240	2,587	3,240	3,240	3,240	3,240	
-00-125	Proficiency Pay	421	0	1,579	2,400	0	2,400	2,400	
-00-130	Overtime	188	1,007	66	1,007	1,007	1,007	1,007	
514-00-161	Social Security	12,994	9,978	12,178	14,613	12,468	15,450	15,450	
-00-163	Retirement Expense	9,368	8,603	9,694	11,327	9,281	12,715	15,651	
-00-164	Workers Comp	181	374	409	350	600	450	450	
514-00-165	Health Insurance	19,409	25,405	19,839	23,458	17,490	23,458	20,378	
514-00-166	Long Term Disability Insuranc	699	658	661	697	697	880	880	
-00-167	Flex Medical	3,314	2,500	2,723	3,240	3,125	3,240	3,240	
-00-197	Salary Increase	0	0	0	5,285	2,334	5,599	5,599	
514-00-198	EOY Lump Salary	1,250	0	1,250	1,250	0	1,250	1,250	
	OTAL Personnel and Benefits	221,861	185,720	206,654	244,703	208,552	258,116	257,972	
Supplies and Materials									
-00-210	Office Supplies	2,627	2,500	2,465	3,000	2,500	3,000	3,000	
14-00-215	Printing and Reproduction	57	250	85	250	250	250	250	
14-00-220	Postage and Freight	1,553	1,500	1,254	1,650	1,500	1,650	1,650	
-00-240	Small Tools and Equipment	198	200	60	200	200	200	200	
-00-245	Computer Software and Supplie	133	1,000	0	1,500	2,500	5,000	5,000	
	TOTAL Supplies and Materials	4,569	5,450	3,864	6,600	6,950	10,100	10,100	
ipment Maintenance									
14-00-420	Equipment Maintenance	99	200	127	200	200	500	500	
-00-421	Computer Maintenance	0	0	0	0	0	0	0	
14-00-422	Computer Software Maintenance	24,896	18,000	26,651	26,070	22,257	28,540	28,540	
	TOTAL Equipment Maintenance	24,995	18,200	26,778	26,270	22,457	29,040	29,040	
rational Expenses									
-00-524	Telephone - Long Distance	0	100	0	0	0	0	0	
-00-530	Insurance	457	1,000	462	750	1,000	700	700	
14-00-550	Continuing Education	2,484	4,000	2,077	8,000	5,500	8,000	8,000	
14-00-551	Dues and Subscriptions	15,175	1,500	24,780	21,530	1,700	25,000	25,000	
-00-560	Professional Fees	44,468	30,000	2,322	35,000	35,000	35,691	35,691	
-00-561	Wharton CAD	46,641	36,750	40,460	43,137	37,764	43,137	63,129	
14-00-562	Capital Outlay	0	0	0	10,000	0	10,000	10,000	
	OTAL Operational Expenses	109,224	73,350	70,101	118,417	80,964	122,528	142,520	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

.0 -General

EPARTMENT - Finance

EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
ther Operational Expense								
14-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
OTAL Finance	360,649	282,720	307,397	395,990	318,923	419,784	439,632	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

1 -General
ARTMENT - Municipal Courts
DEPARTMENT EXPENDITURES

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
sonnel and Benefits								
517-00-110 Salaries and Wages	78,737	58,282	67,144	78,603	72,250	92,144	91,104	
-00-115 Part Time Wages	33,111	30,000	29,516	34,000	30,000	34,000	34,000	
-00-121 Longevity	565	1,160	685	685	1,780	805	805	
517-00-125 Proficiency Pay	602	0	490	600	600	600	600	
-00-130 Overtime	0	1,125	265	250	250	325	325	
-00-161 Social Security	8,055	6,327	7,114	9,066	8,110	10,150	10,067	
517-00-163 Retirement Expense	4,294	3,701	4,178	5,012	4,200	6,150	7,730	
7-00-164 Workers Comp	254	236	571	225	600	600	600	
-00-165 Health Insurance	15,698	20,324	15,865	18,593	13,992	18,593	16,302	
517-00-166 Long Term Disability Insuranc	370	325	349	345	345	464	464	
517-00-167 Flex Medical	2,585	2,000	2,151	2,500	2,500	2,590	2,590	
-00-197 Salary Increase	0	0	0	3,378	2,011	3,784	3,755	
-00-198 EOY Lump Salary	1,000	0	1,000	1,000	0	1,000	1,000	
TOTAL Personnel and Benefits	145,271	123,480	129,327	154,257	136,638	171,205	169,342	
plies and Materials								
7-00-210 Office Supplies	3,548	2,000	2,044	5,000	3,250	5,000	5,000	
-00-220 Postage and Freight	1,226	2,000	1,516	1,500	2,875	1,500	1,500	
17-00-230 Janitoral & Cleaning Supplies	0	300	87	200	200	200	200	
17-00-290 Other Supplies	0	400	0	100	100	100	100	
OTAL Supplies and Materials	4,774	4,700	3,647	6,800	6,425	6,800	6,800	
nfrastructure Maintenanc								
-00-320 Building Maintenance	501	1,000	224	500	500	500	500	
TOTAL Infrastructure Maintenanc	501	1,000	224	500	500	500	500	
ipment Maintenance								
17-00-420 Equipment Maintenance	4,277	600	1,141	6,000	1,000	6,000	6,000	
-00-425 Copy Machine Maintenance	1,793	2,000	1,345	2,000	2,000	2,000	2,000	
OTAL Equipment Maintenance	6,070	2,600	2,485	8,000	3,000	8,000	8,000	
rational Expenses								
17-00-521 Utility - Electric	2,945	6,000	1,867	2,600	3,250	2,600	2,600	
17-00-523 Utility - Telephone	1,731	1,500	1,308	2,500	2,500	2,500	2,500	
-00-524 Telephone - Long Distance	15	100	4	50	100	50	50	
-00-525 Cellular Phone	0	450	0	0	0	0	0	
17-00-526 Utility - Gas	91	75	63	120	75	120	120	
-00-530 Insurance	932	1,000	939	1,300	100	1,500	1,500	
-00-550 Continuing Education	1,294	2,000	1,223	3,000	2,000	3,000	3,000	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

0 -General

EPARTMENT - Municipal Courts

EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
17-00-551 Dues and Subscription	0	500	174	250	250	250	250	
17-00-552 Meeting Expense	0	0	0	0	0	500	500	
17-00-553 Jury Fees	0	0	0	0	0	1,000	1,000	
17-00-559 Mileage Reimbursement	0	0	0	0	0	0	0	
17-00-560 Professional Services	244	300	1,761	300	300	1,000	1,000	
17-00-561 Collection Service Fee	1,575	0	1,773	1,200	1,200	1,200	1,200	
17-00-562 Credit Card Fee	7,468	0	7,911	7,800	5,460	8,200	8,200	
TOTAL Operational Expenses	16,294	11,925	17,023	19,120	15,235	21,920	21,920	
ther Operational Expense								
17-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
OTAL Municipal Courts	172,910	143,705	152,706	188,677	161,798	208,425	206,562	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

10 -General

PARTMENT - Central Services

DEPARTMENT EXPENDITURES

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
sonnel and Benefits								
519-00-115 Part-Time Wages	18,554	5,000	20,557	19,000	10,000	19,000	19,000	
9-00-130 Overtime	0	0	0	0	0	0	0	
9-00-161 Social Security	1,415	1,147	1,596	1,450	500	1,450	1,450	
519-00-163 Retirement Expense	0	0	0	0	0	0	0	
9-00-164 Worker's Compensation	1,305	200	84	500	500	500	500	
9-00-165 Health Insurance	0	0	0	0	0	0	0	
519-00-167 Flex Medical	0	0	0	0	0	0	0	
9-00-168 Witthholding taxes	0	0	0	0	0	0	0	
9-00-197 Salary Increase	0	0	0	0	0	0	0	
TOTAL Personnel and Benefits	21,274	6,347	22,237	20,950	11,000	20,950	20,950	
plies and Materials								
519-00-210 Office Supplies	2,751	3,000	2,862	3,000	4,000	3,000	3,000	
9-00-220 Postage and Freight	0	0	0	50	500	50	50	
9-00-230 Janitorial & Cleaning Supplie	1,603	2,000	1,150	2,000	2,000	2,000	2,000	
519-00-290 Other Supplies	2,009	2,500	1,165	2,500	2,500	2,500	2,500	
9-00-291 Vending Expense	0	0	0	0	0	0	0	
9-00-292 Meeting Expenses	1,355	2,000	278	3,500	3,500	3,500	3,500	
519-00-296 Hurricane Supplies	0	0	0	0	0	0	0	
TOTAL Supplies and Materials	7,718	9,500	5,455	11,050	12,500	11,050	11,050	
rastructure Maintenanc								
9-00-320 Building Maintenance	6,187	5,000	4,658	10,000	10,000	10,000	10,000	
OTAL Infrastructure Maintenanc	6,187	5,000	4,658	10,000	10,000	10,000	10,000	
uipment Maintenance								
9-00-420 Equipment Maintenance	19,133	11,000	17,275	14,000	10,000	14,000	14,000	
19-00-425 Copy Machine Maintenance	6,697	7,450	4,766	5,500	5,500	5,500	5,500	
OTAL Equipment Maintenance	25,830	18,450	22,041	19,500	15,500	19,500	19,500	
perational Expenses								
9-00-521 Utility - Electric	7,907	11,000	4,724	7,300	7,000	7,300	7,300	
19-00-523 Utility Telephone	7,847	7,000	10,299	9,000	9,000	9,000	9,000	
19-00-524 Telephone - Long Distance	33	800	20	300	800	300	300	
9-00-526 Utility - Gas	761	600	560	750	600	750	750	
9-00-530 Insurance	9,985	7,500	12,228	11,500	10,000	11,500	11,500	
19-00-560 Professional Services	17,542	8,400	40,760	16,000	8,400	16,000	16,000	
9-00-565 Covid-19	0	0	0	0	0	0	0	
OTAL Operational Expenses	44,074	35,300	68,591	44,850	35,800	44,850	44,850	
TAL Central Services	105,083	74,597	122,982	106,350	84,800	106,350	106,350	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

0 -General
EPARTMENT - Police
EPARTMENT EXPENDITURES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ersonnel and Benefits									
21-00-110	Salaries and Wages	1,372,281	1,200,000	1,345,348	1,649,556	1,474,821	1,767,369	1,627,369	
21-00-115	Part-Time Wages	13,289	17,000	10,211	14,500	13,260	45,375	15,375	
21-00-121	Longevity	5,650	7,750	6,120	6,195	9,000	6,935	6,905	
21-00-122	Allowances	8,001	9,000	6,867	10,500	9,600	10,200	10,200	
21-00-125	Proficiency Pay	29,929	13,500	28,586	34,920	19,800	35,640	35,640	
21-00-130	Overtime	108,672	85,000	94,831	95,000	84,647	148,408	118,408	
21-00-161	Social Security	113,518	100,500	113,112	143,297	125,767	159,220	125,000	
21-00-163	Retirement Expense	81,172	83,637	89,812	110,219	97,813	128,076	145,000	
21-00-164	Workers Comp	32,511	45,000	42,844	41,250	45,337	49,000	49,000	
21-00-165	Health Insurance	152,414	230,000	179,960	241,706	174,455	232,410	195,624	
21-00-166	Long Term Disability Insuranc	5,440	4,184	5,871	7,000	6,649	8,100	8,100	
21-00-167	Flex Medical	13,021	18,000	26,291	33,670	29,956	33,670	33,670	
21-00-170	Unemployment Benefits	0	0	0	0	0	0	0	
21-00-175	Salary- Corporal	0	0	0	0	0	0	0	
21-00-176	On call pay	0	0	0	0	0	0	0	
21-00-197	Salary Increase	0	0	0	49,487	22,163	54,382	51,833	
21-00-198	EOY Lump Salary	9,000	0	11,500	13,000	0	13,000	12,500	
	TOTAL Personnel and Benefits	1,944,898	1,813,571	1,961,352	2,450,300	2,113,268	2,691,785	2,434,624	
upplies and Materials									
21-00-210	Office Supplies	12,236	10,000	10,765	10,000	10,000	13,000	13,000	
21-00-215	Printing and Reproduction	0	1,000	0	0	1,000	0	0	
21-00-220	Postage and Freight	615	600	336	800	600	800	800	
21-00-230	Janitorial & Cleaning Supplie	1,479	2,000	1,135	2,000	2,000	2,000	2,000	
21-00-240	Small Tools and Equipment	14,673	750	(200)	750	750	750	750	
21-00-241	Special Grant Equipment	0	0	0	0	0	0	0	
21-00-242	Uniforms and Clothing	19,392	10,000	14,576	10,000	6,000	15,000	15,000	
21-00-243	Vest Partnership Expense	6,548	4,500	0	5,500	4,500	5,500	5,500	
21-00-245	Computer Software and Supplie	703	750	10,204	600	750	600	600	
21-00-246	Promotional Supplies	944	0	700	0	0	0	0	
21-00-250	Fuel, Oil and Lubricants	76,112	42,000	57,518	77,000	58,000	68,000	68,000	
21-00-260	Medical and Chemical	732	250	0	100	250	100	100	
21-00-272	Investigative Supplies	3,865	3,500	910	3,500	3,500	3,500	3,500	
21-00-273	Animal Supplies	0	2,000	0	0	2,000	0	0	
21-00-290	Other Supplies	1,181	1,000	5,786	500	1,000	500	500	
21-00-291	Ammunition	3,120	4,500	2,400	3,750	4,500	3,750	3,750	
21-00-296	Hurricane Supplies	0	0	0	0	0	0	0	
	TOTAL Supplies and Materials	141,599	82,850	104,130	114,500	94,850	113,500	113,500	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

10 -General
PARTMENT - Police
DEPARTMENT EXPENDITURES

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
frastructure Maintenanc								
521-00-320 Building Maintenance	12,082	5,500	5,887	20,000	10,000	20,000	15,000	
521-00-321 Range Maint or Tank Maint	0	150	0	2,000	4,500	2,000	2,000	
OTAL Infrastructure Maintenanc	12,082	5,650	5,887	22,000	14,500	22,000	17,000	
Equipment Maintenance								
-00-420 Equipment Maintenance	22,208	7,500	16,521	15,000	14,500	19,100	19,100	
521-00-421 Computer Maintenance	4,675	3,500	3,067	2,500	4,500	2,500	2,500	
521-00-422 Computer Software Maintenance	16,949	17,000	25,951	25,000	25,000	25,000	25,000	
-00-425 Copy Machine Maintenance	3,525	3,750	2,644	3,750	3,750	3,750	3,750	
521-00-430 Vehicle Maintenance	19,324	14,500 (	10,456)	17,500	15,500	25,000	25,000	
521-00-440 Radio Maintenance	2,774	3,000	2,028	3,000	3,000	3,000	3,000	
-00-441 Radio/Phone Repairs-Lightning	0	0	0	0	0	0	0	
OTAL Equipment Maintenance	69,455	49,250	39,755	66,750	66,250	78,350	78,350	
rational Expenses								
521-00-521 Utility - Electric	18,503	31,000	11,595	15,500	20,000	18,000	18,000	
521-00-523 Utility - Telephone	8,030	8,700	5,000	10,000	11,500	8,000	8,000	
-00-524 Telephone long distance	1,950	1,000	1,053	2,000	1,500	2,000	2,000	
521-00-525 Telephone - Cellular	8,043	6,800	5,451	8,500	9,200	8,200	8,200	
521-00-526 Utility - Gas	559	900	389	600	900	625	625	
-00-527 Cellular Data	5,491	7,400	4,001	7,200	7,400	7,500	7,500	
-00-530 Insurance	57,062	43,500	59,235	53,000	50,000	68,500	68,500	
521-00-548 Abandoned Motor Vehicle Exp	99	500	29	500	500	300	300	
-00-549 LEOSE Expense	3,355	0	3,030	2,500	2,500	2,500	2,500	
-00-550 Continuing Education	16,594	9,100	15,998	13,000	12,000	18,000	18,000	
521-00-551 Dues and Subscription	9,043	4,000	2,792	4,500	4,500	4,500	4,500	
521-00-552 Citizens Police Academy Exp.	0	1,000	840	1,000	1,000	1,000	1,000	
-00-555 Grants	0	0	0	0	0	0	0	
21-00-560 Professional Fees	11,066	6,000	4,364	6,500	6,500	13,547	13,547	
21-00-590 Other Contractual Service	0	1,500	0	0	0	0	0	
-00-591 Prisoner Keep	3,026	20,000	1,102	5,000	5,000	5,000	5,000	
OTAL Operational Expenses	142,821	141,400	114,879	129,800	132,500	157,672	157,672	
er Operational Expense								
21-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
AL Police	2,310,856	2,092,721	2,226,004	2,783,350	2,421,368	3,063,307	2,801,146	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

0 -General
EPARTMENT - Fire
EPARTMENT EXPENDITURES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ersonnel and Benefits ---------------------									
25-00-110	Salaries and Wages	167,350	24,000	96,957	107,000	126,200	152,672	116,064	
25-00-115	Part Time Wages	0	60,000	0	0	52,000	73,216	20,216	
25-00-121	Longevity	618	1,500	572	410	190	590	590	
25-00-122	Allowances	0	0	0	0	0	0	0	
25-00-130	Overtime	1,234	0	4,564	2,500	2,500	3,500	3,500	
25-00-161	Social Security	14,981	6,743	10,148	8,768	12,285	18,265	11,166	
25-00-163	Retirement Expense	9,103	2,544	6,258	6,797	5,392	10,283	10,817	
25-00-164	Workers Comp	6,317	2,500	4,353	3,850	4,000	7,000	7,000	
25-00-165	Health Insurance	23,284	10,000	23,475	27,889	13,956	37,186	24,453	
25-00-166	Long Term Disability Insuranc	813	0	485	875	424	830	830	
25-00-167	Flex Medical	5,200	0	3,037	3,885	3,750	5,178	3,884	
25-00-191	Volunteer Firefighters Retire	30,535	21,000	12,000	30,800	20,000	30,800	30,800	
25-00-192	Volunteer Firefighters Allowa	24,800	26,000	24,800	28,000	28,000	28,000	28,000	
25-00-193	Retired Firefighters Benefit	28,234	25,000	32,065	30,000	30,000	30,000	30,000	
25-00-194	Volt. Fireman Certifications	2,480	4,000	2,480	3,000	3,000	3,000	3,000	
25-00-195	Vol Fireman Add Retirement	0	1,800	0	0	0	0	0	
25-00-197	Salary Increase	0	0	0	3,210	2,050	6,777	4,089	
25-00-198	EOY Lump Salary	2,000	0	1,500	1,500	0	2,000	1,500	
	TOTAL Personnel and Benefits	316,949	185,087	222,694	258,484	303,747	409,297	295,909	
upplies and Materials ---------------------									
25-00-210	Office Supplies	867	750	560	750	750	750	750	
25-00-215	Printing and Reproduction	0	300	0	300	300	300	300	
25-00-220	Postage and Freight	76	300	13	300	300	300	300	
25-00-230	Janitorial & Cleaning Supplie	451	850	567	1,000	1,000	1,000	1,000	
25-00-240	Small Tools and Equipment	4,364	2,500	3,348	5,000	5,000	5,000	5,000	
25-00-242	Uniforms and Clothing	7,971	1,500	(1,406)	3,000	2,500	3,000	3,000	
25-00-245	Computer Software and Supplie	2,663	10,000	3,380	5,000	5,000	5,000	5,000	
25-00-250	Fuel, Oil and Lubricants	17,819	12,000	15,666	18,000	12,000	18,000	18,000	
25-00-260	Medical and Chemical	0	3,000	23	3,000	3,000	2,000	2,000	
25-00-290	Other Supplies	0	1,000	138	1,000	1,000	1,000	1,000	
25-00-296	Hurricane Supplies	0	0	0	2,000	2,000	2,000	2,000	
	TOTAL Supplies and Materials	34,211	32,200	22,289	39,350	32,850	38,350	38,350	
nfrastructure Maintenanc ------------------------									
25-00-320	Building Maintenance	5,317	10,000	2,721	12,000	12,000	22,000	22,000	
	TOTAL Infrastructure Maintenanc	5,317	10,000	2,721	12,000	12,000	22,000	22,000	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

10 -General

PARTMENT - Fire

DEPARTMENT EXPENDITURES

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
uipment Maintenance								
525-00-420 Equipment Maintenance	1,552	10,000	32,928	4,000	4,000	10,000	30,000	
525-00-425 Copy Machine Maintenance	2,936	2,950	2,291	2,950	2,950	2,950	2,950	
5-00-430 Vehicle Maintenance	24,998	15,000	56,041	20,000	20,000	55,000	55,000	
525-00-440 Radio Maintenance	3,788	6,235	3,011	30,000	10,000	30,000	10,000	
525-00-450 Equipment Inspection	3,387	5,300	3,536	6,000	6,000	6,000	6,000	
OTAL Equipment Maintenance	36,661	39,485	97,806	62,950	42,950	103,950	103,950	
perational Expenses								
5-00-521 Utility - Electric	5,935	6,000	4,049	5,720	5,000	6,600	6,600	
525-00-523 Utility - Telephone	5,142	4,000	3,454	5,300	5,000	5,100	5,100	
525-00-524 Telephone - Long Distance	452	500	301	500	500	500	500	
5-00-525 Telephone - Cellular	4,768	3,800	3,170	5,000	5,000	5,000	5,000	
5-00-526 Utility - Gas	932	800	385	800	800	800	800	
525-00-530 Insurance	28,741	22,000	32,676	30,000	25,000	35,000	35,000	
5-00-550 Continuing Education	119	1,000	0	1,100	100	1,100	1,100	
5-00-551 Dues and Subscriptions	503	100	1,787	1,000	1,000	2,000	2,000	
525-00-559 Mileage Reimbursement	0	100	0	0	0	0	0	
525-00-560 Professional Fees	1,200	1,000	897	1,000	1,000	1,829	1,829	
OTAL Operational Expenses	47,793	39,300	46,719	50,420	43,400	57,929	57,929	
ther Operational Expense								
5-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
525-00-691 Property Taxes	0	0	0	0	0	0	0	
OTAL Other Operational Expense	0	0	0	0	0	0	0	
ransfers Out								
5-00-925 Transfer to Wharton Fire Dept	0	15,000	0	0	0	0	0	
OTAL Transfers Out	0	15,000	0	0	0	0	0	
AL Fire	440,931	321,072	392,228	423,204	434,947	631,526	518,138	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

0 -General

EPARTMENT - Code Enforcement

EPARTMENT EXPENDITURES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ersonnel and Benefits									
26-00-110	Salaries and Wages	150,648	172,000	110,464	138,900	145,800	197,725	159,725	
26-00-115	Part-Time Wages	11,543	0	10,104	20,000	18,000	20,000	10,000	
26-00-121	Longevity	3,155	1,815	370	780	2,525	490	490	
26-00-122	Allowances	12,556	11,000	9,848	12,000	12,500	17,136	17,136	
26-00-125	Proficiency pay	415	2,000	550	0	2,000	3,600	1,800	
26-00-130	Overtime	6,890	4,200	346	8,600	2,966	1,000	1,000	
26-00-131	Weedy Lot/Demolition Hours	0	3,000	0	0	0	0	0	
26-00-161	Social Security	14,120	14,500	10,254	14,227	14,276	19,010	15,189	
26-00-163	Retirement Expense	9,331	13,000	7,580	9,843	10,500	14,346	15,069	
26-00-164	Workers Comp	528	727	2,006	2,500	500	2,500	2,500	
26-00-165	Health Insurance	19,009	40,648	22,159	27,889	20,935	37,186	24,453	
26-00-166	Long Term Disability Insuranc	497	746	535	986	938	1,000	1,000	
26-00-167	Flex Medical	3,102	2,250	2,109	3,885	5,000	5,178	3,884	
26-00-197	Salary Increase	0	0	0	4,200	2,490	6,532	5,092	
26-00-198	EOY Lump Salary	1,500	0	1,000	1,500	0	2,000	1,500	
	TOTAL Personnel and Benefits	233,292	265,886	177,325	245,310	238,430	327,703	258,838	
upplies and Materials									
26-00-210	Office Supplies	2,478	1,500	1,643	2,500	1,500	2,500	2,500	
26-00-215	Printing and Reproduction	1,228	800	411	1,500	1,500	1,500	1,500	
26-00-220	Postage and Freight	3,691	3,000	3,853	3,500	2,500	4,600	4,600	
26-00-230	Code Book & Publications	58	1,200	0	2,500	2,500	2,500	2,500	
26-00-240	Small Tools and Equipment	572	300	657	1,000	300	1,000	1,000	
26-00-242	Uniform and Clothing	754	800	657	800	800	800	800	
26-00-245	Computer Software and Supplie	1,952	2,500	13,180	5,000	6,300	20,000	20,000	
26-00-250	Fuel, Oil and Lubricants	0	1,100	9	2,500	0	2,500	2,500	
	TOTAL Supplies and Materials	10,733	11,200	20,410	19,300	15,400	35,400	35,400	
quipment Maintenance									
26-00-420	Equipment Maintenance	399	515	182	515	515	515	515	
26-00-422	Computer Software Maintenance	4,401	2,000	4,302	8,000	3,300	4,750	4,750	
26-00-430	Vehicle Maintenance	0	500	0	500	0	500	500	
	TOTAL Equipment Maintenance	4,800	3,015	4,484	9,015	3,815	5,765	5,765	
perational Expenses									
26-00-524	Telephone - Long Distance	0	100	0	0	0	0	0	
26-00-525	Telephone - Cellular	1,366	770	1,345	2,000	0	2,000	2,000	
26-00-530	Insurance	732	1,300	739	710	710	1,300	1,300	
26-00-540	Advertising	681	300	391	500	1,300	500	500	
26-00-550	Continuing Education	4,701	4,250	6,073	6,000	4,250	6,000	6,000	

10 -General
PARTMENT - Code Enforcement
DEPARTMENT EXPENDITURES

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
526-00-551 Dues and Subscriptions	463	1,200	2,177	1,500	1,200	2,000	2,000	
5-00-552 Contract Services	52,938	0	32,151	120,000	0	120,000	70,000	
5-00-553 Contract Services-Wharton Lak	0	0	0	0	0	0	0	
526-00-560 Professional Fees	10,506	1,000	9,465	7,000	45,000	8,106	8,106	
526-00-561 Credit Card Fees	2,259	0	3,082	2,000	0	2,500	2,500	
OTAL Operational Expenses	73,646	8,920	55,422	139,710	52,460	142,406	92,406	
Other Operational Expense								
5-00-610 Building Standards	0	0	0	3,000	0	3,000	3,000	
526-00-613 Demolition	0	0	0	5,000	3,000	5,000	5,000	
5-00-614 Mowing Weedy Lots	0	0	0	0	0	0	0	
5-00-615 Filing Fees	408	1,000	3,119	3,000	1,500	3,000	3,000	
526-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
526-00-690 Employee Relations	0	0	0	0	0	500	500	
OTAL Other Operational Expense	408	1,000	3,119	11,000	4,500	11,500	11,500	
OTAL Code Enforcement	322,879	290,021	260,760	424,335	314,605	522,774	403,909	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

0 -General
EPARTMENT - Emergency Management
EPARTMENT EXPENDITURES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ersonnel and Benefits									
27-00-110	Salaries and Wages	81,258	54,307	69,295	81,120	63,162	83,554	83,554	
27-00-115	Part Time Wages	0	0	0	0	0	0	0	
27-00-121	Longevity	1,670	1,380	1,730	1,730	1,630	1,790	1,790	
27-00-122	Allowances	603	600	479	600	0	600	600	
27-00-125	Profiency Pay	2,406	1,500	2,458	2,400	0	3,600	3,600	
27-00-130	Overtime	0	3,537	0	0	500	0	0	
27-00-161	Social Security	6,585	4,729	5,793	6,792	4,957	7,081	7,081	
27-00-163	Retirement Expense	4,588	3,710	4,295	5,265	3,925	5,826	7,168	
27-00-164	Workers Comp	290	1,763	1,866	1,900	650	2,800	2,800	
27-00-165	Health Insurance	8,718	10,162	8,820	9,296	6,978	9,296	8,151	
27-00-166	Long Term Disability Insuranc	317	185	298	395	283	395	395	
27-00-167	Flex Medical	1,291	750	2,940	1,250	1,250	1,250	1,250	
27-00-197	Salary Increase	0	0	0	2,434	940	2,507	2,507	
27-00-198	EOY Lump Salary	500	0	500	500	0	500	500	
	TOTAL Personnel and Benefits	108,226	82,623	98,475	113,682	84,275	119,199	119,396	
upplies and Materials									
27-00-210	Office Supplies	708	1,000	763	1,000	1,000	1,000	1,000	
27-00-215	Printing & Reproduction	0	500	0	500	500	500	500	
27-00-220	CERT Program Supplies	0	900	0	0	0	0	0	
27-00-242	Uniforms and Clothing	0	300	380	300	300	600	600	
27-00-245	Computers, Software & Supplie	1,166	1,500	305	2,000	1,500	2,000	2,000	
27-00-250	Fuel, Oil & Lubricants	1,947	2,000	1,444	2,200	1,650	2,500	2,500	
	TOTAL Supplies and Materials	3,821	6,200	2,892	6,000	4,950	6,600	6,600	
quipment Maintenance									
27-00-420	Equipment Maintenance	1,400	0	1,023	2,000	0	2,000	2,000	
27-00-422	Computer Software Maintenance	0	1,700	0	0	1,700	0	0	
27-00-430	Vehicle Maintenance	459	2,000	1,615	2,000	2,000	2,500	2,500	
	TOTAL Equipment Maintenance	1,859	3,700	2,638	4,000	3,700	4,500	4,500	
perational Expenses									
27-00-521	Utility - Electric	0	100	0	0	100	0	0	
27-00-523	Utility - Telephone	270	4,000	240	328	2,000	350	350	
27-00-525	Telephone - Cellular	2,461	750	1,644	2,600	3,000	2,600	2,600	
27-00-526	Telephone - Satellite	173	550	175	300	550	300	300	
27-00-527	Cellular Data	1,638	720	621	1,000	0	1,000	1,000	
27-00-530	Insurance	943	750	1,055	1,200	1,200	1,200	1,200	
27-00-550	Continuing Education	4,884	4,000	2,986	6,500	4,000	6,500	6,500	
27-00-551	Dues and Subscription	661	250	624	1,000	250	1,000	1,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

10 -General
PARTMENT - Emergency Management
DEPARTMENT EXPENDITURES

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
527-00-560 Profeesional Fees	4,065	10,000	3,995	5,500	10,000	5,776	5,776	
TOTAL Operational Expenses	15,095	21,120	11,339	18,428	21,100	18,726	18,726	
Other Operational Expense								
-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
pital Outlay								
527-00-820 Homeland Security Expenditure	0	0	0	0	0	0	0	
TOTAL Capital Outlay	0	0	0	0	0	0	0	
TOTAL Emergency Management	129,001	113,643	115,344	142,110	114,025	149,025	149,222	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

.0 -General
EPARTMENT - Animal Control
EPARTMENT EXPENDITURES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
	ersonnel and Benefits								
28-00-110	Salaries and Wages	45,692	32,521	41,042	45,614	42,250	46,987	46,987	
28-00-115	Part Time Wages	0	0	0	0	0	23,494	0	
28-00-121	Longevity	810	480	1,245	870	690	0	0	
28-00-125	Proficiency Pay	0	0	750	0	0	3,600	2,400	
28-00-130	Overtime	1,263	4,500	1,920	3,200	2,700	3,200	3,200	
28-00-161	Social Security	3,678	2,746	3,529	3,944	2,798	6,112	4,261	
28-00-163	Retirement Expense	2,559	2,200	2,736	3,057	2,400	3,507	4,129	
28-00-164	Workers Comp	1,508	656	1,679	1,175	1,267	1,900	1,900	
28-00-165	Health Insurance	7,758	10,162	5,474	9,296	6,978	9,296	8,151	
28-00-166	Long Term Disability Insuranc	205	126	134	217	217	217	217	
28-00-167	Flex Medical	1,291	750	763	1,250	1,250	1,250	1,250	
28-00-197	Salary Increase	0	0	0	1,368	607	2,114	1,410	
28-00-198	EOY Lump Salary	500	0	500	500	0	500	500	
	TOTAL Personnel and Benefits	65,264	54,141	59,772	70,491	61,157	102,177	74,405	
	upplies and Materials								
28-00-210	Office Supplies	122	100	86	100	100	100	100	
28-00-230	Janitorial & Cleaning Supplie	0	200	143	100	200	100	100	
28-00-240	Small Tools and Equipment	0	500	0	250	500	250	250	
28-00-242	Uniforms and Clothing	261	300	184	200	200	200	200	
28-00-260	Medical and Chemical	0	100	0	0	0	800	800	
28-00-273	Animal Supplies	0	1,000	19	500	0	7,280	7,280	
	TOTAL Supplies and Materials	383	2,200	433	1,150	1,000	8,730	8,730	
	nfrastructure Maintenanc								
28-00-320	Building Maintenance	10	250	1,953	3,500	1,500	8,000	8,000	
	TOTAL Infrastructure Maintenanc	10	250	1,953	3,500	1,500	8,000	8,000	
	quipment Maintenance								
28-00-430	Vehicle Maintenance	2,325	500	998	2,000	500	2,000	2,000	
	TOTAL Equipment Maintenance	2,325	500	998	2,000	500	2,000	2,000	
	perational Expenses								
28-00-521	Utility - Electric	1,219	1,500	638	1,000	1,250	1,000	1,000	
28-00-530	Insurance	1,151	800	1,311	1,100	1,100	1,500	1,500	
28-00-550	Continuing Education	0	400	776	600	600	600	600	
28-00-560	Professional Fees	3,002	3,000	2,555	2,500	3,000	2,776	2,776	
	TOTAL Operational Expenses	5,372	5,700	5,281	5,200	5,950	5,876	5,876	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

10 -General

PARTMENT - Animal Control

PARTMENT EXPENDITURES

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
er Operational Expense								
528-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
AL Animal Control	73,354	62,791	68,436	82,341	70,107	126,783	99,011	

REVENUE & EXPENSE WORKSHEET

0 -General

AS OF: JULY 31ST, 2024

EPARTMENT - Communications

EPARTMENT EXPENDITURES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ersonnel and Benefits									
29-00-110	Salaries and Wages	323,571	260,000	324,542	345,000	379,610	496,310	405,450	
29-00-115	Part Time Wages	1,656	1,500	0	1,500	6,120	0	0	
29-00-121	Longevity	1,770	3,055	1,820	1,875	930	2,220	2,220	
29-00-122	Allowances	1,929	2,100	1,852	3,000	3,300	3,000	3,000	
29-00-125	Proficiency Pay	4,510	0	3,973	6,540	1,500	8,160	8,160	
29-00-130	Overtime	71,300	52,548	73,804	60,000	48,110	89,000	89,000	
29-00-161	Social Security	29,886	24,500	30,678	37,674	34,144	47,360	35,000	
29-00-163	Retirement Expense	21,638	20,000	24,643	28,845	26,874	38,971	38,000	
29-00-164	Workers Comp	12,808	16,000	1,300	2,600	1,300	2,600	2,600	
29-00-165	Health Insurance	59,642	70,000	68,763	92,964	62,805	102,260	73,359	
29-00-166	Long Term Disability Insuranc	1,543	1,755	1,652	2,500	1,349	2,500	2,500	
29-00-167	Flex Medical	9,431	6,750	11,409	12,950	11,250	14,239	11,650	
29-00-170	Unemployement Benefits	0	0	0	0	0	0	0	
29-00-197	Salary Increase	0	0	0	11,870	6,274	14,890	12,730	
29-00-198	EOY Lump Salary	3,730	0	4,000	4,500	0	5,500	4,500	
	TOTAL Personnel and Benefits	543,414	458,208	548,436	611,818	583,566	827,010	688,169	
upplies and Materials									
29-00-210	Office Supplies	500	1,200	320	1,500	750	1,200	1,200	
29-00-215	Printing and Reproduction	0	500	0	0	0	0	0	
29-00-220	Postage and Freight	0	50	0	50	50	50	50	
29-00-240	Small Tools and Equipment	0	500	0	100	100	100	100	
29-00-242	Uniforms and Clothing	549	2,000	1,688	1,000	1,000	1,000	1,000	
29-00-245	Computer Software and Supplie	0	600	0	250	250	250	250	
	TOTAL Supplies and Materials	1,049	4,850	2,007	2,900	2,150	2,600	2,600	
quipment Maintenance									
29-00-420	Equipment Maintenance	6,593	6,700	7,449	7,500	7,500	7,500	7,500	
29-00-421	Computer Maintenance	0	400	0	400	400	400	400	
29-00-422	Computer Software Maintenance	8,386	6,000	5,296	8,500	8,000	8,500	8,500	
29-00-440	Radio Maintenance	2,693	4,000	2,726	3,500	3,000	3,500	3,500	
	TOTAL Equipment Maintenance	17,672	17,100	15,471	19,900	18,900	19,900	19,900	
perational Expenses									
29-00-523	Utility - Telephone	889	1,200	716	1,200	2,550	1,200	1,200	
29-00-524	Telephone - Long Distance	0	200	2	0	0	0	0	
29-00-530	Insurance	1,829	3,000	1,848	2,000	2,000	3,000	3,000	
29-00-540	Advertising	0	0	0	0	0	0	0	
29-00-550	Continuing Education	84	3,000	1,234	1,500	1,500	1,500	1,500	
29-00-551	Dues and Subscriptions	250	350	108	250	250	250	250	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

10 -General

PARTMENT - Communications

DEPARTMENT EXPENDITURES

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
529-00-560 Professional Fees	2,564	1,000	763	1,800	1,500	4,840	4,840	
TOTAL Operational Expenses	5,616	8,750	4,671	6,750	7,800	10,790	10,790	
Other Operational Expense								
-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
AL Communications	567,751	488,908	570,586	641,368	612,416	860,300	721,459	

REVENUE & EXPENSE WORKSHEET

0 -General AS OF: JULY 31ST, 2024

EPARTMENT - Streets & Drainage

EPARTMENT EXPENDITURES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ersonnel and Benefits									
40-00-110	Salaries and Wages	386,446	283,000	283,918	451,000	345,274	478,224	390,701	
40-00-115	Part-Time Wages	22,121	25,917	12,339	60,000	25,000	30,000	20,000	
40-00-121	Longevity	3,720	4,655	4,340	4,028	3,165	1,280	1,280	
40-00-122	Allowances	4,044	1,200	6,355	4,200	5,000	4,400	4,400	
40-00-125	Proficiency Pay	808	2,400	1,336	2,000	2,000	2,000	2,000	
40-00-130	Overtime	22,705	31,000	11,544	25,000	22,000	25,000	25,000	
40-00-161	Social Security	33,519	22,829	24,984	44,782	30,461	41,819	30,000	
40-00-163	Retirement Expense	23,451	18,192	19,090	29,846	21,000	33,427	33,720	
40-00-164	Workers Comp	18,920	29,000	15,945	15,125	20,000	16,125	16,125	
40-00-165	Health Insurance	69,432	76,214	59,570	97,613	52,338	106,909	85,586	
40-00-166	Long Term Disability Insuranc	1,784	1,445	1,391	1,796	1,626	2,500	2,500	
40-00-167	Flex Medical	6,117	5,625	8,470	14,238	9,375	14,887	14,887	
40-00-170	Unemployment Benefits	0	0	0	0	0	0	0	
40-00-197	Salary Increase	0	0	0	17,354	5,497	15,247	13,867	
40-00-198	EOY Lump Salary	5,750	0	3,750	5,750	0	5,750	5,250	
	TOTAL Personnel and Benefits	598,816	501,477	453,033	772,732	542,736	777,568	645,316	
upplies and Materials									
40-00-210	Office Supplies	1,515	800	1,749	1,500	1,500	1,500	1,500	
40-00-215	Printing and Reproduction	0	50	0	50	50	50	50	
40-00-220	Postage and Freight	3	100	6	100	100	100	100	
40-00-230	Janitorial & Cleaning Supplie	45	500	93	150	150	150	150	
40-00-240	Small Tools and Equipment	3,105	2,500	4,273	5,000	2,500	5,000	5,000	
40-00-242	Uniforms and Clothing	8,710	3,000	5,339	10,000	3,000	10,000	10,000	
40-00-245	Computer Software & Supplies	18	0	11,468	4,600	0	15,000	15,000	
40-00-250	Fuel, Oil and Lubricants	55,081	40,000	37,904	60,000	38,500	50,000	50,000	
40-00-260	Medical and Chemical	1,226	1,000	(197)	500	250	1,600	1,600	
40-00-296	Hurricane Supplies	0	0	0	5,000	0	5,000	5,000	
	TOTAL Supplies and Materials	69,704	47,950	60,634	86,900	46,050	88,400	88,400	
nfrastructure Maintenanc									
40-00-320	Building Maintenance	1,415	1,800	3	0	1,800	0	0	
40-00-330	Street Maintenance	73,609	15,000	57,223	50,000	35,000	80,000	80,000	
40-00-333	Sidewalk maintenance	500	0	4,875	0	0	0	0	
40-00-335	Street Sign Maintenance	13,672	4,000	10,008	15,000	15,000	15,000	15,000	
40-00-338	Right of Way Maintenance	9,898	6,000	17,631	25,000	25,000	25,000	25,000	
40-00-340	Drainage Maintenance	20,646	12,500	13,250	30,000	17,500	30,000	30,000	
	TOTAL Infrastructure Maintenanc	119,740	39,300	102,990	120,000	94,300	150,000	150,000	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

10 -General

PARTMENT - Streets & Drainage

PARTMENT EXPENDITURES

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
uipment Maintenance								
540-00-420 Equipment Maintenance	83,919	69,000	49,910	90,000	79,012	90,000	90,000	
540-00-425 Copy Machine Maintenance	2,384	1,500	1,501	2,750	2,000	2,750	2,750	
0-00-430 Vehicle Maintenance	31,692	30,000	31,825	25,000	20,000	35,000	35,000	
0-00-455 Dirt Box Expense	11,488	7,000	11,380	20,000	12,250	20,000	20,000	
TOTAL Equipment Maintenance	129,483	107,500	94,615	137,750	113,262	147,750	147,750	
erational Expenses								
540-00-510 Rentals	39,984	0	22,973	10,000	0	10,000	10,000	
0-00-521 Utility - Electric	2,433	5,000	1,347	2,000	2,500	2,000	2,000	
540-00-522 Utility street lights	99,802	57,000	82,800	90,000	56,500	116,000	111,000	
540-00-523 Utility - Telephone	1,461	1,800	478	2,650	2,850	2,000	2,000	
0-00-524 Telephone long distance	0	400	0	0	0	0	0	
0-00-525 Telephone - Cellular	2,043	1,400	1,665	2,720	1,100	2,600	2,600	
540-00-530 Insurance	27,136	23,000	33,757	35,000	25,000	38,500	38,500	
0-00-550 Continuing Education	2,844	800	2,401	2,000	800	3,000	3,000	
0-00-551 Dues and Subscription	379	900	(120)	200	150	200	200	
540-00-552 Contract Services	2,793	0	25,536	19,000	0	19,000	19,000	
540-00-559 Mileage Reimbursement	0	100	0	500	100	500	500	
0-00-560 Professional Fees	22,311	5,000	5,537	10,000	15,000	14,146	14,146	
540-00-562 FM 1301 Extension Project	0	0	0	0	0	0	0	
540-00-563 Union Pacific Railroad	0	0	0	0	0	0	0	
0-00-564 Caney Creek Conservation	0	0	0	0	0	0	0	
OTAL Operational Expenses	201,187	95,400	176,374	174,070	104,000	207,946	202,946	
ner Operational Expense								
540-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
540-00-690 Employee Relations	0	0	2,477	0	0	0	0	
OTAL Other Operational Expense	0	0	2,477	0	0	0	0	
TOTAL Streets & Drainage	1,118,929	791,627	890,123	1,291,452	900,348	1,371,664	1,234,412	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

10 -General
DEPARTMENT - Garage
DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Personnel and Benefits									
42-00-110	Salaries and Wages	82,557	78,425	73,020	85,488	81,000	88,046	90,251	
42-00-115	Part-time Wages	588	0	0	0	0	0	0	
42-00-121	Longevity	1,640	1,965	1,760	1,760	1,195	1,880	1,880	
42-00-122	Allowances	470	600	383	780	540	780	780	
42-00-125	Proficiency Pay	617	2,400	979	1,200	300	1,200	1,200	
42-00-130	Overtime	3,202	960	2,510	3,700	2,500	4,250	4,250	
42-00-161	Social Security	6,568	6,108	5,982	7,480	6,467	7,634	7,808	
42-00-163	Retirement Expense	4,720	5,216	4,778	5,722	3,750	6,285	8,171	
42-00-164	Workers Comp	2,051	4,000	4,368	2,100	3,500	4,500	4,500	
42-00-165	Health Insurance	14,673	20,324	15,472	18,593	13,956	18,593	16,302	
42-00-166	Long Term Disability Insuranc	381	400	357	500	848	500	500	
42-00-167	Flex Medical	2,464	2,500	2,103	2,590	2,500	2,590	2,590	
42-00-197	Salary Increase	0	0	0	2,565	1,253	2,641	2,708	
42-00-198	EOY Lump Salary	1,000	0	1,000	1,000	0	1,000	1,000	
	TOTAL Personnel and Benefits	120,931	122,898	112,713	133,478	117,809	139,899	141,940	
upplies and Materials									
42-00-210	Office Supplies	202	1,000	509	800	800	800	800	
42-00-230	Janitorial & Cleaning Supplie	5,065	5,000	3,935	4,500	4,000	4,500	4,500	
42-00-240	Small Tools and Equipment	2,968	2,500	1,631	2,000	2,500	3,500	3,500	
42-00-242	Uniforms and Clothing	0	0	0	0	0	0	0	
42-00-245	Computer Software and Supplie	0	0	2,325	0	0	0	0	
42-00-250	Fuel, Oil and Lubricants	5,557	1,300	5,198	7,000	2,000	5,500	5,500	
42-00-260	Medical and Chemical	919	1,100	601	1,250	1,250	1,100	1,100	
42-00-290	Other Supplies	2,510	7,500	1,715	4,500	5,800	4,500	4,500	
42-00-296	Hurricane Supplies	0	0	0	5,000	0	5,000	5,000	
	TOTAL Supplies and Materials	17,220	18,400	15,914	25,050	16,350	24,900	24,900	
nfrastructure Maintenanc									
42-00-320	Building Maintenance	9,964	12,000	7,702	14,000	10,000	14,000	14,000	
	TOTAL Infrastructure Maintenanc	9,964	12,000	7,702	14,000	10,000	14,000	14,000	
quipment Maintenance									
42-00-420	Equipment Maintenance	13,623	16,000	1,797	13,000	10,000	13,000	13,000	
42-00-430	Vehicle Maintenance	6,023	1,000	2,607	2,500	1,000	5,000	5,000	
42-00-435	Fuel Tank Maintenance	0	0	10,458	0	500	0	0	
	TOTAL Equipment Maintenance	19,646	17,000	14,862	15,500	11,500	18,000	18,000	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2024

PARTMENT - Garage

DEPARTMENT EXPENDITURES

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
erational Expenses								
542-00-510 Rentals	0	100	0	0	100	0	0	
542-00-521 Utility - Electric	2,323	5,000	1,258	2,000	2,000	2,000	2,000	
-00-523 Utility- Telephone	1,093	1,000	240	2,000	2,500	1,500	1,500	
2-00-524 Telephone - Long Distance	555	300	424	500	500	600	600	
542-00-526 Utility - Gas	3,011	3,000	2,716	3,500	2,700	4,300	4,300	
-00-530 Insurance	1,358	1,000	3,112	2,000	1,650	4,000	4,000	
-00-550 Continuing Education	199	800	0	500	200	500	500	
542-00-551 Dues and Subscriptions	0	0	0	0	0	1,440	1,440	
TOTAL Operational Expenses	8,539	11,200	7,750	10,500	9,650	14,340	14,340	
ther Operational Expense								
-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
OTAL Other Operational Expense	0	0	0	0	0	0	0	
AL Garage	176,300	181,498	158,941	198,528	165,309	211,139	213,180	

REVENUE & EXPENSE WORKSHEET

0 -General

AS OF: JULY 31ST, 2024

EPARTMENT - Facilities Maintenance

EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ersonnel and Benefits								
43-00-110 Salaries and Wages	160,883	132,699	121,589	156,624	165,750	200,429	164,757	
43-00-115 Part-time Wages	5,578	0	1,541	0	0	0	0	
43-00-121 Longevity	3,310	2,675	890	890	3,515	1,010	1,010	
43-00-122 Allowances	4,739	7,440	220	0	7,680	0	480	
43-00-125 Proficiency Pay	1,008	300	1,229	1,200	0	1,800	1,800	
43-00-130 Overtime	2,076	10,500	9,413	5,000	5,000	6,000	6,000	
43-00-161 Social Security	13,655	10,462	10,552	13,037	13,766	16,620	13,727	
43-00-163 Retirement Expense	9,258	9,778	8,104	10,106	10,083	13,676	14,364	
43-00-164 Workers Comp	516	3,863	4,294	2,950	1,000	4,450	4,450	
43-00-165 Health Insurance	21,716	36,000	27,426	37,186	27,931	46,482	32,604	
43-00-166 Long Term Disability Insuranc	617	761	625	910	849	1,100	1,100	
43-00-167 Flex Medical	869	3,000	3,791	5,178	5,000	6,472	5,178	
43-00-197 Salary Increase	0	0	0	4,699	2,450	6,013	3,873	
43-00-198 EOY Lump Salary	1,500	0	1,500	2,000	0	2,000	2,000	
TOTAL Personnel and Benefits	225,724	217,478	191,174	239,780	243,024	306,052	251,343	
upplies and Materials								
43-00-210 Office Supplies	890	100	161	50	50	50	50	
43-00-230 Janitorial & Cleaning Supplie	10	500	17	350	350	350	350	
43-00-240 Small Tools and Equipment	2,631	1,300	1,561	1,000	1,000	2,000	2,000	
43-00-242 Uniforms and Clothing	1,005	1,000	2,466	1,500	1,000	2,000	2,000	
43-00-250 Fuel, Oil and Lubricants	7,506	6,000	9,386	6,000	5,750	12,000	12,000	
43-00-264 Pesticides and Ag. Supplies	988	3,500	128	4,400	4,000	2,500	2,500	
43-00-290 Other Supplies	443	500	168	300	500	300	300	
TOTAL Supplies and Materials	13,473	12,900	13,887	13,600	12,650	19,200	19,200	
nfrastructure Maintenanc								
43-00-310 Ground Maintenance	0	0	283	0	0	0	0	
43-00-320 Building Maintenance	740	500	991	500	500	1,000	1,000	
TOTAL Infrastructure Maintenanc	740	500	1,275	500	500	1,000	1,000	
quipment Maintenance								
43-00-420 Equipment Maintenance	7,924	3,500	10,262	4,000	2,000	6,000	6,000	
43-00-430 Vehicle Maintenance	8,537	1,000	2,849	4,500	2,000	4,500	4,500	
TOTAL Equipment Maintenance	16,461	4,500	13,111	8,500	4,000	10,500	10,500	

REVENUE & EXPENSE WORKSHEET

10 -General AS OF: JULY 31ST, 2024

PARTMENT - Facilities Maintenance

DEPARTMENT EXPENDITURES

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
erational Expenses								
543-00-521 Utility - Electric	1,237	800	683	950	800	1,050	1,050	
543-00-523 Utility telephone	0	750	0	0	0	0	0	
3-00-524 Telephone - Long Distance	0	100	0	0	0	0	0	
43-00-525 Telephone - Cellular	216	500	556	750	1,000	800	800	
543-00-530 Insurance	17,872	7,500	20,920	15,000	9,800	22,500	22,500	
3-00-550 Continuing Education	207	200	0	600	200	600	600	
3-00-551 Dues and Subscription	0	100	0	0	0	0	0	
543-00-560 Professional Services	527	100	835	400	400	1,505	1,505	
TOTAL Operational Expenses	20,058	10,050	22,995	17,700	12,200	26,455	26,455	
Other Operational Expense								
-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
AL Facilities Maintenance	276,456	245,428	242,441	280,080	272,374	363,207	308,498	

REVENUE & EXPENSE WORKSHEET

0 -General

AS OF: JULY 31ST, 2024

EPARTMENT - Grant Admin/Housing

EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ersonnel and Benefits								
51-00-110 Salaries and Wages	0	8,500	0	0	0	0	0	
51-00-121 Longevity	0	398	0	0	0	0	0	
51-00-122 Allowances	0	450	0	0	0	0	0	
51-00-161 Social Security	0	1,145	0	0	0	0	0	
51-00-163 Retirement Expense	0	0	0	0	0	0	0	
51-00-164 Workers Comp	0	39	0	0	0	0	0	
51-00-165 Health Insurance	0	0	0	0	0	0	0	
51-00-166 Long Term Disability Insuranc	0	64	0	0	0	0	0	
51-00-167 Flex Medical	0	0	0	0	0	0	0	
TOTAL Personnel and Benefits	0	10,596	0	0	0	0	0	
upplies and Materials								
51-00-210 Office Supplies	0	100	0	0	0	0	0	
51-00-245 Computer Software and Supplie	0	0	0	0	0	0	0	
TOTAL Supplies and Materials	0	100	0	0	0	0	0	
quipment Maintenance								
51-00-420 Equipment Maintenance	0	200	0	0	0	0	0	
TOTAL Equipment Maintenance	0	200	0	0	0	0	0	
perational Expenses								
51-00-550 Continuing Education	0	0	0	0	0	0	0	
51-00-560 Professional Fees	0	0	0	0	0	0	0	
TOTAL Operational Expenses	0	0	0	0	0	0	0	
ther Operational Expense								
51-00-613 Demolition Expense	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
OTAL Grant Admin/Housing	0	10,896	0	0	0	0	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

10 -General
PARTMENT - Recreation
DEPARTMENT EXPENDITURES

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
frastructure Maintenanc								
552-00-310 Parks Maintenance	14,290	27,000	24,032	15,000	5,000	20,000	20,000	
OTAL Infrastructure Maintenanc	14,290	27,000	24,032	15,000	5,000	20,000	20,000	
perational Expenses								
-00-521 Utility - Electric	9,280	5,500	7,646	8,000	5,000	13,000	13,000	
552-00-551 Dues and Sunscriptions	0	200	0	50	50	50	50	
TOTAL Operational Expenses	9,280	5,700	7,646	8,050	5,050	13,050	13,050	
ther Operational Expense								
-00-682 Little League Activities	5,377	5,000	4,082	6,000	2,250	6,000	6,000	
-00-683 Babe Ruth Activities	0	4,800	0	3,000	3,000	3,000	3,000	
552-00-684 Girls Softball Activities	3,242	2,500	3,048	2,000	1,000	2,000	2,000	
-00-685 Boys and Girls Club Activites	0	0	0	0	0	0	0	
-00-686 Youth Advisory Committee	0	0	0	0	0	0	0	
552-00-687 Mural Expense	0	0	0	0	0	0	0	
552-00-688 JUST DO IT NOW	2,305	0	1,532	3,600	2,500	3,600	3,600	
-00-691 Community Involvement	265	500	350	500	500	500	500	
TOTAL Other Operational Expense	11,188	12,800	9,012	15,100	9,250	15,100	15,100	
AL Recreation	34,758	45,500	40,690	38,150	19,300	48,150	48,150	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

0 -General
EPARTMENT - Pool
EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ersonnel and Benefits								
53-00-110 Salaries and Wages	0	0	789	0	0	0	0	
53-00-115 Part-Time Wages	23,677	18,000	21,663	25,000	23,000	25,000	25,000	
53-00-130 Overtime	0	200	2,656	200	200	4,200	4,200	
53-00-161 Social Security	1,811	1,377	1,918	1,920	1,775	1,920	1,920	
53-00-163 Retirement Expense	0	0	210	0	0	0	0	
53-00-164 Workers Comp	1,720	700	0	3,050	3,050	2,500	2,500	
53-00-165 Health Insurance	0	0	465	0	0	0	0	
53-00-166 Long Term Disability Insuranc	0	0	14	0	0	0	0	
53-00-167 Flex Medical	0	0	75	0	0	0	0	
TOTAL Personnel and Benefits	27,208	20,277	27,791	30,170	28,025	33,620	33,620	
upplies and Materials								
53-00-210 Office Supplies	61	300	63	200	200	200	200	
53-00-230 Janitorial & Cleaning Supplie	330	150	271	300	150	300	300	
53-00-240 Small Tools and Equipment	0	800	0	500	500	10,000	10,000	
53-00-260 Medical and Chemical	16,843	9,000	14,829	15,000	7,000	28,000	28,000	
53-00-290 Other Supplies	583	650	453	750	550	750	750	
TOTAL Supplies and Materials	17,818	10,900	15,616	16,750	8,400	39,250	39,250	
nfrastructure Maintenanc								
53-00-310 Grounds Maintenance	0	300	0	0	0	0	0	
53-00-320 Building Maintenance	5,205	1,000	729	5,000	1,000	5,000	5,000	
TOTAL Infrastructure Maintenanc	5,205	1,300	729	5,000	1,000	5,000	5,000	
quipment Maintenance								
53-00-420 Equipment Maintenance	3,989	5,000	7,051	3,000	5,000	4,500	4,500	
TOTAL Equipment Maintenance	3,989	5,000	7,051	3,000	5,000	4,500	4,500	
perational Expenses								
53-00-521 Utility - Electric	7,956	6,000	2,653	6,000	6,000	5,000	5,000	
53-00-523 Utility - Telephone	711	350	599	760	450	850	850	
53-00-530 Insurance	0	1,600	0	1,750	1,750	750	750	
53-00-550 Continuing Education	3,375	350	1,130	1,500	1,500	1,500	1,500	
53-00-560 Professional Services	8,920	2,750	1,997	5,150	3,150	5,150	5,150	
TOTAL Operational Expenses	20,963	11,050	6,379	15,160	12,850	13,250	13,250	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

10 -General
PARTMENT - Pool
DEPARTMENT EXPENDITURES

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ner Operational Expense								
553-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
TOTAL Pool	75,182	48,527	57,567	70,080	55,275	95,620	95,620	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

0 -General

'EPARTMENT - Grants

'EPARTMENT EXPENDITURES

.CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
'ersonnel and Benefits									
60-00-110	CVG - Salary	28,852	0	0	0	53,784	59,384	59,384	
60-00-121	CVG- Longevity	0	0	0	0	0	0	30	
60-00-122	CVG - Uniforms	66	0	0	0	300	600	600	
60-00-161	CVG FICA	2,380	0	0	0	4,100	4,764	4,764	
60-00-163	CVG TMRS	1,552	0	0	0	3,053	3,920	5,404	
60-00-165	CVG TML Pretax	3,557	0	0	0	6,978	9,296	8,151	
60-00-166	CVG - Disability ins	117	0	0	0	172	300	300	
60-00-167	CVG TML Flex	636	0	0	0	1,294	1,295	1,295	
60-00-168	CVG - Supplies	0	0	0	0	0	0	0	
60-00-197	CVG- Salary Increase	0	0	0	0	795	1,782	1,782	
60-00-198	CVG- EOY Lump Salary	500	0	0	0	0	500	500	
60-21-110	Lone Star Grant-Salary	13,997	0	0	62,094	0	0	0	
60-21-130	Lone Star Grant- Overtime	0	0	0	25,000	0	0	0	
60-21-161	Lone Star Grant- FICA	1,085	0	0	4,750	0	0	0	
60-21-163	Lone Star Grant-Retirement Ex	0	0	0	3,806	0	0	0	
60-21-164	Lone Star Grant- Workers Comp	0	0	0	1,720	0	0	0	
60-21-165	Lone Star Grant- Health Ins.	0	0	0	8,072	0	0	0	
60-21-166	Lone Star Grant-Long Term Dis	0	0	0	286	0	0	0	
	TOTAL Personnel and Benefits	52,742	0	0	105,728	70,476	81,841	82,210	
upplies and Materials									
60-00-220	Postage and Freight	53	0	0	0	100	250	250	
60-00-290	FEMA Expense	0	0	0	0	0	0	0	
60-21-210	Lone Star Grant- Supplies	19,074	0	0	5,010	0	0	0	
60-21-250	Lone Star Grant- Fuel	1,255	0	0	5,000	0	0	0	
	TOTAL Supplies and Materials	20,382	0	0	10,010	100	250	250	
perational Expenses									
60-00-550	Lone Star Grant- Continuing E	3,174	0	1,543	5,000	0	0	0	
60-00-560	Police - Body Armour	0	0	0	0	0	0	0	
60-00-566	Firehouse Sub grant	0	0	0	0	0	0	0	
60-00-567	Victim's Assistance Grant	6,008	0	96	0	0	0	0	
60-00-568	Mobile Data Terminals Grant	0	0	0	0	0	0	0	
60-00-569	Mobile Quick Response Grant	0	0	0	0	0	0	0	
60-00-570	Just Do It Now	0	0	5,000	5,000	0	10,000	10,000	
60-00-571	SPOT	3,000	3,000	3,000	3,000	0	0	0	
60-00-572	Mayor's Committee	6,071	0	5,652	2,500	750	2,500	2,500	
60-00-573	Texas Rebuild Grant	0	0	0	0	0	0	0	
60-00-575	HGAC Grant	0	0	0	0	0	0	0	
60-00-576	SWAT Grant	0	0	0	0	0	0	0	
60-00-577	HOME Grant	0	0	0	0	0	0	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

-General
ARTMENT - Grants
DEPARTMENT EXPENDITURES

T NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
			AB			NY	DH		
560-00-578	Boys and Girls Club Grant	0	0	0	0	0	0	0	
-00-579	Crisis Center	7,000	5,000	7,000	7,000	5,000	7,000	7,000	
-00-580	Wharton Youth Soccer League	0	0	0	0	0	0	0	
560-00-581	Housing Finance Corp	0	0	0	0	0	0	0	
560-00-582	Emergency Warning Siren	0	0	0	0	0	0	0	
-00-583	Friends of Wharton A Control	5,000	0	10,000	10,000	3,000	10,000	10,000	
560-00-584	Satellite Interconnectivity g	0	0	0	0	0	0	0	
560-00-585	CDBG-DR Housing 2016 Grant	20,000	0	0	0	0	0	0	
-00-586	Lone Star Grant - Capital Out	66,139	0	0	85,000	0	0	0	
-00-588	Beautification Program	1,575	0	5,617	0	0	0	0	
	TOTAL Operational Expenses	117,967	8,000	37,909	117,500	8,750	29,500	29,500	
	AL Grants	191,091	8,000	37,909	233,238	79,326	111,591	111,960	

REVENUE & EXPENSE WORKSHEET

0 -General

AS OF: JULY 31ST, 2024

EPARTMENT - Lease Payments

EPARTMENT EXPENDITURES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
			AB			NY	DH		
ease Payments									
70-00-751	Principal	0	20,000	0	0	0	0	0	
70-00-752	Interest Expense	0	2,100	0	0	0	0	0	
70-00-753	Lease Financing Principal	0	0	0	0	0	0	0	
70-00-756	Lease Financing	0	0	0	0	0	0	0	
70-00-757	Non-Lease Component	0	0	0	0	0	0	0	
70-00-758	Amortization Expense	0	0	0	0	0	0	0	
	TOTAL Lease Payments	0	22,100	0	0	0	0	0	
OTAL Lease Payments		0	22,100	0	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

1 -General

PARTMENT - Capital Outlay

DEPARTMENT EXPENDITURES

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ital Outlay								
580-00-827 Lease Asset	0	0	0	0	0	0	0	
5 -00-828 Equipment	63,522	37,000	138,891	178,000	150,000	178,000	78,000	
5-21-825 Building Improvements	0	0	48,540	0	0	0	0	
580-21-830 Vehicles - Police	0	118,260	48,709	100,000	150,000	100,000	0	
-25-827 Fire equipment	0	0	0	0	0	0	0	
-26-830 Vehicles	0	0	0	0	0	0	0	
580-41-835 Capital Improvement Program	270,000	0	30,000	122,500	0	122,500	122,500	
OTAL Capital Outlay	333,522	155,260	266,140	400,500	300,000	400,500	200,500	
TOTAL Capital Outlay	333,522	155,260	266,140	400,500	300,000	400,500	200,500	

REVENUE & EXPENSE WORKSHEET

0 -General

AS OF: JULY 31ST, 2024

EPARTMENT - Transfers-Out

EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ransfers Out								
90-00-912 Transfer out - Hotel Motel	0	0	0	0	0	0	0	
90-00-929 Transfer Out	0	0	0	0	0	0	0	
90-00-930 Transfer Out - Streets & Drai	0	0	0	0	0	0	0	
90-00-944 Transfer Out - Civic Center	32,748	0	0	29,403	0	0	34,779	
TOTAL Transfers Out	32,748	0	0	29,403	0	0	34,779	
OTAL Transfers-Out	32,748	0	0	29,403	0	0	34,779	
* TOTAL EXPENDITURES **	7,321,793	5,861,470	6,438,043	8,392,137	6,835,324	9,333,834	8,336,015	

*** END OF REPORT ***

SPECIAL REVENUE FUNDS

PEG FUND #11

The PEG (Public, Educational and Government access television) Fund is supported through a 1% franchise fee through the local cable provider. As mandated by State law, these funds can only be used on PEG facilities/ capital costs.

HOTEL MOTEL FUND #12

The Hotel Motel Fund is used to account for the revenues from the room occupancy tax collected by hotels in the City. The tax was adopted by city ordinance and is consistent with Chapter 351 of the Texas Tax Code. The use of resources are restricted to the promotion of tourism and the convention and hotel industry.

NARCOTICS SEIZURE FUND #14

The Narcotics Seizure Fund is used to account for monies resulting from narcotics contraband seized within the County as a result of a final conviction or forfeiture by the State. The funds are used solely for law enforcement purposes.

SUMMARY OF SPECIAL REVENUE FUNDS

Acct	Description	PEG Fund #11	Hotel/Motel Fund #12	Seizure Fund #14	Total
Estimated Revenues:					
3200	Other Taxes	1,500	295,852	0	297,352
3700	Interest and Miscellaneous	0	100	700	800
3800	Intergovernmental	0	0	4,000	4,000
3900	Operating Transfer	0	0	0	0
	Total Estimated Revenues	1,500	295,952	4,700	302,152
Appropriations:					
100	Personnel & Benefits	0	0	0	0
200	Supplies & Materials	1,500	10,000	3,200	14,700
500	Operational Expenses	0	0	0	0
600	Other Operational Expenses	0	50,000	1,500	51,500
800	Capital Outlay	0	0	0	0
900	Transfer-out	0	235,952	0	235,952
	Total Appropriations	1,500	295,952	4,700	302,152
Excess (Deficit) Revenues over Expenditures/ (To be Funded from Prior Year Fund Balance)		0	0	0	0
Est. Fund Balance-Beginning of Year		15,381	84,873	15,821	116,076
Fund Balance-End of Year		15,381	84,873	15,821	116,076

REVENUE & EXPENSE WORKSHEET

11 -PEG FUND

AS OF: JULY 31ST, 2024

NANCIAL SUMMARY

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
VENUE SUMMARY								
Other Taxes	1,878	7,600	1,084	2,500	4,000	1,500	1,500	
Interest and Miscellaneou	41	0	31	0	0	0	0	
TOTAL REVENUE **	1,919	7,600	1,115	2,500	4,000	1,500	1,500	
PENDITURE SUMMARY								
erations	3,397	7,600	936	2,500	4,000	1,500	1,500	
** TOTAL EXPENDITURES **	3,397	7,600	936	2,500	4,000	1,500	1,500	
EVENUES OVER/(UNDER) EXPENDITURES	(1,478)	0	179	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

1 -PEG FUND

AS OF: JULY 31ST, 2024

EVENUES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
			AB			NY	DH		
ther Taxes									
226	Cable televsion franchise fee	1,878	7,600	1,084	2,500	4,000	1,500	1,500	
	TOTAL Other Taxes	1,878	7,600	1,084	2,500	4,000	1,500	1,500	
nterest and Miscellaneou									
773	Interest Income	41	0	31	0	0	0	0	
775	Miscellaneous Revenue	0	0	0	0	0	0	0	
	TOTAL Interest and Miscellaneou	41	0	31	0	0	0	0	
	* TOTAL REVENUES **	1,919	7,600	1,115	2,500	4,000	1,500	1,500	

REVENUE & EXPENSE WORKSHEET

-PEG FUND

AS OF: JULY 31ST, 2024

ARTMENT - Operations

EPARTMENT EXPENDITURES

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
plies and Materials								
-00-245 Equipment	3,397	7,600	936	2,500	4,000	1,500	1,500	
OTAL Supplies and Materials	3,397	7,600	936	2,500	4,000	1,500	1,500	
OTAL Operations	3,397	7,600	936	2,500	4,000	1,500	1,500	
TOTAL EXPENDITURES **	3,397	7,600	936	2,500	4,000	1,500	1,500	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

12 -Hotel/Motel

ANCIAL SUMMARY

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ENUE SUMMARY								
ther Taxes	294,203	190,000	257,710	300,000	256,898	285,000	295,852	
nterest and Miscellaneou	41	100	47	100	100	100	100	
ergovernmental	0	0	0	0	0	0	0	
nsfers In	0	29,307	0	0	0	0	0	
TOTAL REVENUE **	294,244	219,407	257,757	300,100	256,998	285,100	295,952	
ENDITURE SUMMARY								
perations	59,756	70,683	58,821	58,148	20,750	61,000	60,000	
ransfers-Out	215,050	148,724	172,000	241,952	236,248	241,952	235,952	
TOTAL EXPENDITURES **	274,806	219,407	230,821	300,100	256,998	302,952	295,952	
EVENUES OVER/(UNDER) EXPENDITURES	19,438	0	26,936	0	0	(17,852)	0	

REVENUE & EXPENSE WORKSHEET

.2 -Hotel/Motel AS OF: JULY 31ST, 2024

EVENUES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
			AB			NY	DH		
ther Taxes									
215	Motel Occupancy Tax	294,203	190,000	257,710	300,000	256,898	285,000	295,852	
	TOTAL Other Taxes	294,203	190,000	257,710	300,000	256,898	285,000	295,852	
nterest and Miscellaneou									
773	Interest Income	41	100	47	100	100	100	100	
	TOTAL Interest and Miscellaneou	41	100	47	100	100	100	100	
ntergovernmental									
841	Grant Funds	0	0	0	0	0	0	0	
	TOTAL Intergovernmental	0	0	0	0	0	0	0	
ransfers In									
910	Transfer In - General Fund	0	0	0	0	0	0	0	
999	Funds from Fund Balance	0	29,307	0	0	0	0	0	
	TOTAL Transfers In	0	29,307	0	0	0	0	0	
* TOTAL REVENUES **		294,244	219,407	257,757	300,100	256,998	285,100	295,952	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

12 -Hotel/Motel

ARTMENT - Operations

ARTMENT EXPENDITURES

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
plies and Materials								
500-00-276 Promotional Supplies	50	4,000	50	2,000	1,250	2,000	1,000	
-00-277 Holiday Lighting Expense	6,606	4,683	9,003	6,500	3,500	9,000	9,000	
OTAL Supplies and Materials	6,656	8,683	9,053	8,500	4,750	11,000	10,000	
rational Expenses								
500-00-522 Festivals Expense	225	4,000	120	0	4,000	0	0	
500-00-560 Professional Fees	0	0	0	0	0	0	0	
OTAL Operational Expenses	225	4,000	120	0	4,000	0	0	
ther Operational Expense								
-00-630 Convention and Tourism	52,875	58,000	49,648	49,648	12,000	50,000	50,000	
500-00-635 Signage	0	0	0	0	0	0	0	
-00-640 Advertising for Tourism	0	0	0	0	0	0	0	
-00-650 Plaza Theatre	0	0	0	0	0	0	0	
500-00-660 Wharton Downtown Business	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	52,875	58,000	49,648	49,648	12,000	50,000	50,000	
AL Operations	59,756	70,683	58,821	58,148	20,750	61,000	60,000	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

12 -Hotel/Motel

DEPARTMENT - Transfers-Out

DEPARTMENT EXPENDITURES

ACCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
			AB			NY	DH		
	Transfers Out								
590-00-944	Transfer Out - Civic Center	211,350	148,724	170,000	228,952	234,248	228,952	228,952	
590-00-973	Transfer Out - RR Depot	3,700	0	2,000	13,000	2,000	13,000	7,000	
	TOTAL Transfers Out	215,050	148,724	172,000	241,952	236,248	241,952	235,952	
	TOTAL Transfers-Out	215,050	148,724	172,000	241,952	236,248	241,952	235,952	
	** TOTAL EXPENDITURES **	274,806	219,407	230,821	300,100	256,998	302,952	295,952	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

-Seizure

ANCIAL SUMMARY

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ENUE SUMMARY								
nterest and Miscellaneou	219	500	5,498	700	1,750	700	700	
ntergovernmental	1,690	5,250	17,465	4,000	5,250	4,000	4,000	
nsfers In	0	0	0	0	0	0	0	
** TOTAL REVENUE **	1,908	5,750	22,964	4,700	7,000	4,700	4,700	
XPENDITURE SUMMARY								
rations	12,064	5,750	799	4,700	7,000	4,700	4,700	
ransfers-Out	0	0	0	0	0	0	0	
TOTAL EXPENDITURES **	12,064	5,750	799	4,700	7,000	4,700	4,700	
ENUES OVER/(UNDER) EXPENDITURES	(10,156)	0	22,165	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

.4 -Seizure

AS OF: JULY 31ST, 2024

EVENUES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
nterest and Miscellaneou									
773	Interest Income	219	0	198	200	250	200	200	
775	Miscellaneous Revenue	0	500	5,300	500	1,500	500	500	
	TOTAL Interest and Miscellaneou	219	500	5,498	700	1,750	700	700	
ntergovernmental									
862	Federal Seizure Revenue	0	0	0	0	0	0	0	
863	State Seizure Revenue	1,690	5,000	17,465	4,000	5,000	4,000	4,000	
864	Local Funds	0	0	0	0	0	0	0	
865	Revenue - Sharing Agency	0	0	0	0	0	0	0	
866	Restitution	0	250	0	0	250	0	0	
	TOTAL Intergovernmental	1,690	5,250	17,465	4,000	5,250	4,000	4,000	
ransfers In									
999	Funds from Fund Balance	0	0	0	0	0	0	0	
	TOTAL Transfers In	0	0	0	0	0	0	0	
	* TOTAL REVENUES **	1,908	5,750	22,964	4,700	7,000	4,700	4,700	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

-Seizure
ARTMENT - Operations
PARTMENT EXPENDITURES

T NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
plies and Materials									
00-00-240	Small Tools and Equipment	0	3,750	799	2,000	2,000	2,000	2,000	
-00-271	Investigative supplies	0	0	0	0	0	0	0	
-00-290	Other Supplies	0	500	0	1,200	3,500	1,200	1,200	
	TOTAL Supplies and Materials	0	4,250	799	3,200	5,500	3,200	3,200	
rational Expenses									
-00-550	Continuing Education	3,250	0	0	0	0	0	0	
	OTAL Operational Expenses	3,250	0	0	0	0	0	0	
ther Operational Expense									
-00-692	Criminal Intelligence Inform.	0	0	0	0	0	0	0	
00-00-693	Informant Information	500	1,500	0	1,500	1,500	1,500	1,500	
-00-694	Shared with Other Agency	0	0	0	0	0	0	0	
	OTAL Other Operational Expense	500	1,500	0	1,500	1,500	1,500	1,500	
pital Outlay									
00-00-820	C/O Machinary and Equipment	8,314	0	0	0	0	0	0	
00-00-830	C/O Vehicles	0	0	0	0	0	0	0	
	OTAL Capital Outlay	8,314	0	0	0	0	0	0	
OTAL Operations		12,064	5,750	799	4,700	7,000	4,700	4,700	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

.4 -Seizure

EPARTMENT - Transfers-Out

EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ransfers Out								
90-00-910 Transfer Out - General	0	0	0	0	0	0	0	
90-00-915 Treanfer Out - DARE	0	0	0	0	0	0	0	
TOTAL Transfers Out	0	0	0	0	0	0	0	
OTAL Transfers-Out	0	0	0	0	0	0	0	
* TOTAL EXPENDITURES **	12,064	5,750	799	4,700	7,000	4,700	4,700	

*** END OF REPORT ***

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and payment of principal and interest on general obligations, certificates of obligations, contractual obligations, lease purchases, and notes payable secured by the full faith and credit of the City of Wharton.

DEBT SERVICE FUNDS

Department/Expense Classification	Actual 2023	Budget FY2024	Projected FY 2025	Proposed FY 2025
Debt Service Fund				
Revenues				
Ad Valorum Taxes	1,851,442	2,369,732	2,279,963	2,279,963
Interest and Miscellaneous	4,511	164,855	10,000	10,000
Intergovernmental	150,000	150,000	150,000	150,000
Operating Transfers In	698,680	0	157,000	157,000
Total Estimated Revenues	2,704,633	2,684,587	2,596,963	2,596,963
Appropriations				
Bond Issuance Costs	0			
Principal	2,198,241	2,297,927	2,235,719	2,235,719
Interest Expense	441,187	381,660	317,244	317,244
Service Charges	3,800	5,000	5,000	5,000
Transfer out - Escrow				
Total Appropriations	2,643,228	2,684,587	2,557,963	2,557,963
Excess (Deficit) Revenue over Expenditures	61,405	0	39,000	39,000
Est. Fund Balance (Beginning)	301,032	362,437	362,437	362,437
Est. Fund Balance (Ending)	362,437	362,437	401,437	401,437

REVENUE & EXPENSE WORKSHEET

20 -Debt Service Fund

AS OF: JULY 31ST, 2024

ANCIAL SUMMARY

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
VENUE SUMMARY								
Ad Valorum Taxes	1,851,442	1,042,788	2,334,241	2,369,732	1,596,028	2,369,732	2,279,963	
Interest and Miscellaneou	4,511	1,000	176,116	164,855	10,000	10,000	10,000	
ergovernmental	150,000	0	150,000	150,000	0	150,000	150,000	
ansfers In	698,680	0	150,000	0	0	154,855	157,000	
TOTAL REVENUE **	2,704,633	1,043,788	2,810,357	2,684,587	1,606,028	2,684,587	2,596,963	
PENDITURE SUMMARY								
ease Payments	2,643,228	1,043,788	2,644,485	2,684,587	1,574,028	2,557,963	2,557,963	
Transfers-Out	0	0	150,000	0	0	0	0	
TOTAL EXPENDITURES **	2,643,228	1,043,788	2,794,485	2,684,587	1,574,028	2,557,963	2,557,963	
EVENUES OVER/(UNDER) EXPENDITURES	61,405	0	15,872	0	32,000	126,624	39,000	

REVENUE & EXPENSE WORKSHEET

0 -Debt Service Fund

AS OF: JULY 31ST, 2024

EVENUES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
d Valorum Taxes									
011	Ad Valorem Taxes	1,797,280	1,015,788	2,286,978	2,342,732	1,569,028	2,342,732	2,252,963	
012	Delinquent Taxes	29,992	15,000	26,187	15,000	15,000	15,000	15,000	
013	Penalty and Interest	24,170	12,000	21,076	12,000	12,000	12,000	12,000	
	TOTAL Ad Valorum Taxes	1,851,442	1,042,788	2,334,241	2,369,732	1,596,028	2,369,732	2,279,963	
nterest and Miscellaneou									
773	Interest Income	1,660	1,000	21,261	10,000	10,000	10,000	10,000	
775	Miscellaneous Revenue	2,851	0	154,855	154,855	0	0	0	
776	Premium on Bonds	0	0	0	0	0	0	0	
787	Bond Proceeds	0	0	0	0	0	0	0	
	TOTAL Interest and Miscellaneou	4,511	1,000	176,116	164,855	10,000	10,000	10,000	
ntergovernmental									
881	WEDCO Contribution	150,000	0	150,000	150,000	0	150,000	150,000	
	TOTAL Intergovernmental	150,000	0	150,000	150,000	0	150,000	150,000	
ransfers In									
915	Transfer In - Tax Notes	698,680	0	150,000	0	0	154,855	157,000	
999	Funds from Fund Balance	0	0	0	0	0	0	0	
	TOTAL Transfers In	698,680	0	150,000	0	0	154,855	157,000	
* TOTAL REVENUES **		2,704,633	1,043,788	2,810,357	2,684,587	1,606,028	2,684,587	2,596,963	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

-Debt Service Fund

PARTMENT - Lease Payments

DEPARTMENT EXPENDITURES

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
se Payments								
570-00-750 Bond Issuance Costs	0	0	0	0	0	0	0	
-00-751 Principal	2,198,241	627,400	2,261,827	2,297,927	1,171,028	2,235,719	2,235,719	
-00-752 Interest Expense	441,187	411,388	380,458	381,660	398,000	317,244	317,244	
570-00-753 Service Charges	3,800	5,000	2,200	5,000	5,000	5,000	5,000	
-00-754 Payment to Escrow	0	0	0	0	0	0	0	
OTAL Lease Payments	2,643,228	1,043,788	2,644,485	2,684,587	1,574,028	2,557,963	2,557,963	
TAL Lease Payments	2,643,228	1,043,788	2,644,485	2,684,587	1,574,028	2,557,963	2,557,963	

REVENUE & EXPENSE WORKSHEET

0 -Debt Service Fund AS OF: JULY 31ST, 2024

EPARTMENT - Transfers-Out

EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
ransfers Out								
90-00-938 Transfer Out- 2020 Tax Notes	0	0	150,000	0	0	0	0	
90-00-999 Transfer Out to Escrow	0	0	0	0	0	0	0	
TOTAL Transfers Out	0	0	150,000	0	0	0	0	
OTAL Transfers-Out	0	0	150,000	0	0	0	0	
* TOTAL EXPENDITURES **	2,643,228	1,043,788	2,794,485	2,684,587	1,574,028	2,557,963	2,557,963	

*** END OF REPORT ***

CAPITAL IMPROVEMENT FUNDS

This fund is established to secure resources for street and drainage improvements within the City. Resources are from the General Fund, Water/Sewer Fund, and Solid Waste Fund.

Department/Expense Classification	Actual 2023	Budget FY 2024	Projected FY 2025	Proposed FY 2025
Capital Improvement Fund				
Revenues				
Interest and Miscellaneous	10,452	0	0	0
Intergovernmental				
Operating Transfers In	100,000	100,000	100,000	100,000
Total Estimated Revenues	110,452	100,000	100,000	100,000
Appropriations				
Capital Outlay	46,950	100,000	100,000	100,000
Total Appropriations	46,950	100,000	100,000	100,000
Excess (Deficit) Revenue over Expenditures	63,501	0	0	0
Est.Retained Earnings (Beginning)	313,583	377,084	377,084	377,084
Est. Retained Earnings (Ending)	377,084	377,084	377,084	377,084

REVENUE & EXPENSE WORKSHEET

30 -Capital Improvement Fund

AS OF: JULY 31ST, 2024

NANCIAL SUMMARY

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
VENUE SUMMARY								
Interest and Miscellaneou	10,452	0	894	0	0	0	0	
Intergovernmental	0	0	0	0	0	0	0	
nsfers In	100,000	50,000	100,000	100,000	100,000	100,000	100,000	
** TOTAL REVENUE **	110,452	50,000	100,894	100,000	100,000	100,000	100,000	
EXPENDITURE SUMMARY								
ital Outlay	46,950	50,000	0	100,000	100,000	100,000	100,000	
** TOTAL EXPENDITURES **	46,950	50,000	0	100,000	100,000	100,000	100,000	
ENUES OVER/(UNDER) EXPENDITURES	63,501	0	100,894	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

0 -Capital Improvement Fund

AS OF: JULY 31ST, 2024

EVENUES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
nterest and Miscellaneou									
773	Interest Income	802	0	894	0	0	0	0	
775	Miscellaneous Revenue	9,650	0	0	0	0	0	0	
	TOTAL Interest and Miscellaneou	10,452	0	894	0	0	0	0	
ntergovernmental									
830	Contributions	0	0	0	0	0	0	0	
	TOTAL Intergovernmental	0	0	0	0	0	0	0	
ransfers In									
936	Transfer In- 2019 Tax Notes	0	0	0	0	0	0	0	
937	Transfer In- 2019 Bond	0	0	0	0	0	0	0	
940	Transfer In- General Fund	0	0	0	0	0	0	0	
941	Transfer In - Water/Sewer Fun	100,000	25,000	100,000	100,000	100,000	100,000	100,000	
942	Transfer In - Solid Waste	0	25,000	0	0	0	0	0	
	TOTAL Transfers In	100,000	50,000	100,000	100,000	100,000	100,000	100,000	
	* TOTAL REVENUES **	110,452	50,000	100,894	100,000	100,000	100,000	100,000	

REVENUE & EXPENSE WORKSHEET

-Capital Improvement Fund AS OF: JULY 31ST, 2024

PARTMENT - Capital Outlay

DEPARTMENT EXPENDITURES

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
sonnel and Benefits								
580-00-110 Salaries & Wages	0	0	0	0	0	0	0	
5 0-00-115 Part-time Wages	0	0	0	0	0	0	0	
580-00-121 Longevity	0	0	0	0	0	0	0	
580-00-125 Proficiency Pay	0	0	0	0	0	0	0	
5 0-00-130 Overtime	0	0	0	0	0	0	0	
5 0-00-161 Social Security	0	0	0	0	0	0	0	
580-00-163 Retirement Expense	0	0	0	0	0	0	0	
5 0-00-165 Health Insurance	0	0	0	0	0	0	0	
5 0-00-166 Long Term Disability Ins	0	0	0	0	0	0	0	
580-00-167 Flex Medical	0	0	0	0	0	0	0	
TOTAL Personnel and Benefits	0	0	0	0	0	0	0	
apital Outlay								
-00-828 Equipment	0	0	0	0	0	0	0	
-00-856 Street Improvments	46,950	50,000	0	100,000	100,000	100,000	100,000	
580-00-862 Sante Fe Outfall Ditch	0	0	0	0	0	0	0	
-00-863 Overpass Grant Application	0	0	0	0	0	0	0	
-00-864 FM 1301 Extension	0	0	0	0	0	0	0	
580-00-865 Water System Improvements	0	0	0	0	0	0	0	
580-00-866 Quiet Zone	0	0	0	0	0	0	0	
-00-867 Wharton Industrial Foundation	0	0	0	0	0	0	0	
OTAL Capital Outlay	46,950	50,000	0	100,000	100,000	100,000	100,000	
AL Capital Outlay	46,950	50,000	0	100,000	100,000	100,000	100,000	
TOTAL EXPENDITURES **	46,950	50,000	0	100,000	100,000	100,000	100,000	

*** END OF REPORT ***

ENTERPRISE FUNDS

WATER & SEWER FUND #41

The Water and Sewer Fund is used to account for the resources and uses associated with the delivery of utility services to citizens of Wharton. This fund operates as a user fee basis from users of the system.

SOLID WASTE FUND #42

The Solid Waste Fund is used to account for the activities of the city's solid waste collection contract in delivery of services to citizens of Wharton. This fund operates as a user fee basis from users of the system.

EMERGENCY MEDICAL SERVICES FUND #43

The EMS Fund accounts for the delivery of emergency medical services to the city and surrounding area. This fund operates as a user fee basis from users of the system.

CIVIC CENTER FUND #44

The Civic Center Fund accounts for the resources and uses of the Wharton Civic Center. This fund operates as a user fee basis from users of the system and Hotel Motel tax revenues.

AIRPORT FUND #45

The Airport Fund is used to account for the resources and uses of the Wharton Airport directed by the Airport Board and the City Council. The activities are user fee based.

SUMMARY OF ENTERPRISE FUNDS

Acct	Account Description	W&S Fund #41	Solid Waste Fund #42	EMS Fund #43	Civic Ctr Fund #44	Airport Fund #45	Total
Estimated Revenues:							
3600	Charges for Service	6,444,886	1,799,393	956,500	84,851	318,500	9,604,130
3700	Miscellaneous	13,000	825	30,000	575	1,469	45,869
3800	Intergovernmental	0	0	2,353,093	0	100,000	2,453,093
3900	Operating Transfer-in	0	0	0	263,731	0	263,731
3900	Funds From Fund Balance	0	0	0	0	0	0
	Total Estimated Revenues	6,457,886	1,800,218	3,339,593	349,157	419,969	12,366,823
Appropriations:							
100	Personnel & Benefits	1,319,422	62,041	2,300,553	191,620	79,312	3,952,948
200	Supplies & Materials	167,650	125	179,845	10,050	14,400	372,070
300	Infrastructure Maintenance	443,500	0	235,000	17,000	59,375	754,875
400	Equipment Maintenance	259,125	0	147,814	5,000	50,875	462,814
500	Operational Expenses	616,317	1,637,508	207,027	42,659	67,092	2,570,603
600	Other Operational Expenses	575,931	95,544	2,860	12,828	21,165	708,328
700	Lease/Debt Payments	1,206,946	0	0	0	2,500	1,209,446
800	Capital Outlay	0	0	50,000	0	0	50,000
900	Transfer-out	1,260,975	0	98,412	0	0	1,359,387
000	Depreciation & Bad Debt	608,020	5,000	118,082	70,000	125,250	926,352
	Total Appropriations	6,457,886	1,800,218	3,339,593	349,157	419,969	12,366,823
Excess (Deficit) Revenues over Expenditures		0	0	0	0	0	0

C I T Y O F W H A R T O N

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

41 -Water & Sewer Fund
NANCIAL SUMMARY

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
VENUE SUMMARY								
Charges for Services	5,846,852	3,581,512	4,646,203	6,233,724	4,787,513	6,233,724	6,444,886	
Interest and Miscellaneou	111,426	10,088	109,553	11,000	8,500	13,000	13,000	
ergovernmental	633,990	25,000	463,098	0	0	0	0	
** TOTAL REVENUE **	6,592,268	3,616,600	5,218,854	6,244,724	4,796,013	6,246,724	6,457,886	
EXPENDITURE SUMMARY								
nning and Comm Develop	160,730	53,221	228,087	219,779	204,322	189,009	189,521	
Water/Sewer Admin.	218,273	128,701	205,977	244,710	179,015	257,794	256,052	
Water Operations	1,330,579	1,091,793	1,494,055	1,668,015	1,151,795	1,821,332	1,813,397	
wer Operations	833,700	796,211	660,729	1,102,068	851,634	1,184,100	1,176,975	
id Waste Operations	0	0	0	0	0	0	0	
Lease Payments	313,613	263,545	298,328	1,051,081	805,698	1,321,314	1,136,946	
ital Outlay	0	536,925	0	709,020	626,110	709,020	624,020	
nsfers-Out	1,229,411	746,204	962,538	1,250,051	977,439	1,250,051	1,260,975	
** TOTAL EXPENDITURES **	4,086,305	3,616,600	3,849,715	6,244,724	4,796,013	6,732,620	6,457,886	
ENUES OVER/(UNDER) EXPENDITURES	2,505,963	0	1,369,140	0	0	(485,896)	0	

REVENUE & EXPENSE WORKSHEET

1 -Water & Sewer Fund

AS OF: JULY 31ST, 2024

EVENUES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
harges for Services									
661	Water Sales	2,974,943	1,760,000	2,526,839	3,126,766	2,432,669	3,126,766	3,335,428	
662	Sewer Charges	2,731,928	1,705,000	1,974,834	2,969,958	2,252,844	2,969,958	2,969,958	
663	Water Connections	53,161	52,000	47,461	55,000	40,000	55,000	55,000	
664	Sewer Connections	5,967	19,000	4,861	7,000	7,000	7,000	7,000	
666	Bulk Water Sales	6,738	1,328	31,717	5,000	5,000	5,000	7,500	
669	Penalties	74,114	44,184	60,491	70,000	50,000	70,000	70,000	
	TOTAL Charges for Services	5,846,852	3,581,512	4,646,203	6,233,724	4,787,513	6,233,724	6,444,886	
nterest and Miscellaneou									
773	Interest Income	81,381	419	101,636	3,000	500	5,000	5,000	
775	Miscellaneous Income	30,081	9,669	7,913	8,000	8,000	8,000	8,000	
776	Aid-in-Construction Revenues	0	0	0	0	0	0	0	
781	Cash Over (Short)	(36)	0	4	0	0	0	0	
787	Bond Proceeds	0	0	0	0	0	0	0	
791	Rental Properties	0	0	0	0	0	0	0	
	TOTAL Interest and Miscellaneou	111,426	10,088	109,553	11,000	8,500	13,000	13,000	
ntergovernmental									
827	Capital Contribution	0	0	0	0	0	0	0	
830	Capital Contribution - CIP	0	0	0	0	0	0	0	
833	Capital Contribution - Indust	0	0	0	0	0	0	0	
834	Contributed Capital - Ahldag	0	0	0	0	0	0	0	
840	Contributed Capital - 2004 Bo	0	0	0	0	0	0	0	
841	Grant Funds	444,607	25,000	437,738	0	0	0	0	
851	Capital Contribution - WEDC	0	0	0	0	0	0	0	
860	Lease Proceeds	0	0	0	0	0	0	0	
881	WEDC Contribution	189,383	0	25,359	0	0	0	0	
	TOTAL Intergovernmental	633,990	25,000	463,098	0	0	0	0	
* TOTAL REVENUES **		6,592,268	3,616,600	5,218,854	6,244,724	4,796,013	6,246,724	6,457,886	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

41 -Water & Sewer Fund
PARTMENT - Planning and Comm Develop
PARTMENT EXPENDITURES

CT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
	sonnel and Benefits								
516-00-110	Salaries and Wages	67,443	10,000	67,711	120,714	105,750	100,994	100,994	
-00-111	Compensated Absences Expense	596	0	0	0	0	0	0	
-00-115	Part-Time Wages	4,281	10,000	458	0	0	0	0	
516-00-121	Longevity	535	60	595	595	440	940	940	
-00-122	Allowances	3,257	3,240	2,587	3,480	3,480	3,240	3,240	
-00-125	Proficiency Pay	1,224	0	1,958	3,000	600	2,400	2,400	
516-00-130	Overtime	1,825	1,165	2,202	7,000	7,000	5,000	5,000	
-00-161	Social Security	5,706	3,430	5,598	10,665	8,895	8,557	8,557	
-00-163	Retirement Expense	3,968	2,945	4,558	8,267	6,227	7,041	9,271	
516-00-164	Workers Comp	73	119	166	225	225	225	225	
516-00-165	Health Insurance	7,957	1,500	8,929	18,593	13,992	13,945	12,227	
-00-166	Long Term Disability	248	212	289	624	451	435	435	
-00-167	Flex Medical	1,336	750	1,240	2,600	2,700	1,942	1,942	
516-00-197	Salary Increase	0	0	0	3,621	1,562	3,030	3,030	
-00-198	EOY Lump Salary	500	0	500	1,000	0	750	750	
	OTAL Personnel and Benefits	98,950	33,421	96,790	180,384	151,322	148,499	149,011	
	pplies and Materials								
-00-210	Office Supplies	1,192	200	762	1,150	1,150	1,150	1,150	
16-00-215	Printing and Reproduction	232	300	130	400	400	400	400	
-00-220	Postage and Freight	125	100	65	300	500	300	300	
-00-240	Small Tools and Equipment	0	100	40	100	100	100	100	
16-00-245	Computer Software and Supplie	2,622	1,500	5,279	7,000	3,500	7,000	7,000	
	OTAL Supplies and Materials	4,171	2,200	6,276	8,950	5,650	8,950	8,950	
	quipment Maintenance								
-00-421	Computer Maintenance	0	200	0	100	100	100	100	
-00-422	Software Maintenance	0	1,000	0	225	225	225	225	
	TOTAL Equipment Maintenance	0	1,200	0	325	325	325	325	
	rational Expenses								
-00-524	Telephone - Long Distance	0	100	0	0	0	0	0	
-00-525	Telephone - Cell Phone	0	250	0	0	0	0	0	
16-00-530	Insurance	183	250	185	320	225	320	320	
16-00-550	Continuing Education	5,058	400	3,524	7,000	6,000	7,000	7,000	
-00-551	Dues and Subscriptions	653	400	7,049	2,800	800	3,000	3,000	
-00-552	Meeting Expense	0	0	141	0	0	500	500	
16-00-560	Professional Services	51,714	15,000	114,123	20,000	40,000	20,415	20,415	
-00-570	Comprehensive Plan fees	0	0	0	0	0	0	0	
	OTAL Operational Expenses	57,608	16,400	125,021	30,120	47,025	31,235	31,235	

REVENUE & EXPENSE WORKSHEET

1 -Water & Sewer Fund AS OF: JULY 31ST, 2024

EPARTMENT - Planning and Comm Develop

EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
ther Operational Expense								
16-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
16-00-690 Contingent Other	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	0	0	0	0	0	0	0	
OTAL Planning and Comm Develop	160,730	53,221	228,087	219,779	204,322	189,009	189,521	

REVENUE & EXPENSE WORKSHEET

-Water & Sewer Fund

AS OF: JULY 31ST, 2024

PARTMENT - Water/Sewer Admin.

DEPARTMENT EXPENDITURES

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
sonnel and Benefits								
544-00-110 Salaries and Wages	83,673	46,893	74,397	90,584	84,500	91,291	91,291	
-00-111 Comp Absences Expense	(3,714)	0	0	0	0	0	0	
544-00-115 Part-Time Wages	0	18,300	0	0	0	0	0	
544-00-121 Longevity	1,115	438	930	930	815	1,045	1,045	
-00-130 Overtime	1,218	860	666	1,750	1,000	1,750	1,750	
-00-161 Social Security	6,506	4,331	5,895	7,438	6,507	7,503	7,503	
544-00-163 Retirement Expense	4,637	3,715	4,638	5,766	5,500	6,174	7,295	
-00-164 Workers Comp	181	128	409	200	415	750	750	
-00-165 Health Insurance	18,433	15,243	19,636	23,241	17,448	23,241	20,378	
544-00-166 Long Term Disability Insuranc	443	293	402	550	424	550	550	
544-00-167 Flex Medical	3,123	1,500	2,689	3,250	3,250	3,250	3,250	
-00-197 Salary Increase	0	0	0	2,718	1,246	2,739	2,739	
-00-198 EOY Lump Salary	1,250	0	1,250	1,250	0	1,250	1,250	
TOTAL Personnel and Benefits	116,865	91,701	110,912	137,677	121,105	139,543	137,801	
plies and Materials								
-00-210 Office Supplies	4,705	3,000	3,810	6,700	5,000	6,700	6,700	
-00-220 Postage and Freight	17,340	13,500	15,379	16,570	13,500	19,000	19,000	
544-00-245 Computers, Software & Supplie	0	1,000	0	1,000	2,500	1,000	1,000	
TOTAL Supplies and Materials	22,045	17,500	19,189	24,270	21,000	26,700	26,700	
ipment Maintenance								
-00-420 Equipment Maintenance	894	1,500	1,812	1,300	1,000	2,000	2,000	
-00-421 Computer Maintenance	74	1,000	0	0	0	0	0	
44-00-422 Computer Software Maintenance	10,635	10,000	12,666	12,000	10,000	12,300	12,300	
44-00-425 Copy Machine Maintenance	(89)	1,500	2,330	3,000	3,000	3,000	3,000	
OTAL Equipment Maintenance	11,513	14,000	16,809	16,300	14,000	17,300	17,300	
perational Expenses								
-00-523 Utility - Telephone	833	1,800	0	950	950	950	950	
44-00-524 Telephone - Long Distance	0	100	0	0	0	0	0	
-00-525 Telephone - Cellular	524	400	0	775	610	0	0	
-00-530 Insurance	457	500	462	550	550	700	700	
44-00-550 Continuing Education	0	600	57	600	600	600	600	
44-00-551 Dues and Subscriptions	580	400	640	600	500	750	750	
-00-560 Professional Services	954	200	3,300	200	200	891	891	
-00-561 Credit Card Fee	61,289	1,500	54,608	62,788	19,500	70,360	70,360	
TOTAL Operational Expenses	64,636	5,500	59,067	66,463	22,910	74,251	74,251	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

1 -Water & Sewer Fund

EPARTMENT - Water/Sewer Admin.

EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
ther Operational Expense								
44-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
44-00-673 Amortization Expense	2,560	0	0	0	0	0	0	
44-00-674 Non-Lease Component Expense	653	0	0	0	0	0	0	
TOTAL Other Operational Expense	3,214	0	0	0	0	0	0	
OTAL Water/Sewer Admin.	218,273	128,701	205,977	244,710	179,015	257,794	256,052	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

-Water & Sewer Fund

PARTMENT - Water Operations

PARTMENT EXPENDITURES

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
sonnel and Benefits								
45-00-110 Salaries and Wages	444,233	398,594	383,840	486,632	408,500	517,501	491,501	
-00-111 Comp Absences Expense	3,864	0	0	0	0	0	0	
-00-115 Part-Time Wages	0	10,774	0	0	0	0	0	
45-00-121 Longevity	4,060	5,965	5,220	4,493	3,300	2,943	2,943	
-00-122 Allowances	3,000	960	2,531	3,720	1,800	3,720	3,720	
-00-125 Proficiency Pay	4,145	4,800	5,124	6,900	2,100	6,900	6,900	
45-00-130 Overtime	52,334	48,000	49,547	55,000	45,000	60,000	60,000	
-00-161 Social Security	37,818	26,543	34,293	44,120	35,000	46,836	46,836	
-00-163 Retirement Expense	27,171	24,696	27,092	31,705	27,800	38,540	49,009	
45-00-164 Workers Comp	4,818	11,103	7,781	9,150	11,000	11,300	11,300	
45-00-165 Health Insurance	75,056	101,619	79,232	102,261	69,782	106,909	97,812	
-00-166 Long Term Disability Insuranc	1,957	1,781	1,824	2,736	2,147	2,736	2,736	
-00-167 Flex Medical	6,888	7,500	10,911	14,245	12,500	14,890	14,890	
45-00-170 Unemployment Benefits	0	0	0	0	0	0	0	
-00-197 Salary Increase	0	0	0	14,599	4,466	15,414	15,414	
-00-198 EOY Lump Salary	5,000	0	5,500	5,500	0	5,750	5,750	
TOTAL Personnel and Benefits	670,345	642,335	612,896	781,061	623,395	833,439	808,811	
plies and Materials								
45-00-210 Office Supplies	176	300	138	300	300	300	300	
-00-220 Postage and Freight	345	1,800	154	1,000	1,800	1,000	1,000	
-00-230 Janitorial & Cleaning Supplie	28	800	69	150	100	150	150	
45-00-240 Small Tools and Equipment	3,219	3,500	4,709	8,000	10,000	8,000	8,000	
-00-242 Uniforms and Clothing	3,130	1,300	2,875	3,300	2,000	3,300	3,300	
-00-245 Computer Software and Supplie	16	0	1,015	0	0	0	0	
45-00-250 Fuel, Oil and Lubricants	29,206	17,500	21,679	30,000	22,000	30,000	30,000	
45-00-260 Medical and Chemical	5,809	9,800	8,913	10,800	9,800	10,800	10,800	
-00-271 Safety Supplies	3,079	1,000	2,431	3,000	1,000	3,000	3,000	
-00-290 Other Supplies	2,888	500	755	1,000	1,750	1,000	1,000	
TOTAL Supplies and Materials	47,897	36,500	42,737	57,550	48,750	57,550	57,550	
rastructure Maintenanc								
-00-320 Building Maintenance	3,615	3,000	6,787	5,000	3,000	9,000	9,000	
-00-321 Storage Tank Maintenance	7,547	3,500	4,500	10,000	8,000	17,000	17,000	
45-00-350 Main Line Maintenance	475	5,000	475	20,000	20,000	20,000	20,000	
45-00-351 Service Line Maintenance	112,036	40,000	223,682	100,263	55,000	120,000	120,000	
-00-390 Well Maintenance	25,711	7,500	5,263	95,000	10,000	95,000	95,000	
-00-391 Vahalla Water Well Maintenanc	6,432	0	180,439	15,000	0	15,000	15,000	
TOTAL Infrastructure Maintenanc	155,816	59,000	421,146	245,263	96,000	276,000	276,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

1 -Water & Sewer Fund
EPARTMENT - Water Operations
EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
quipment Maintenance								
45-00-420 Equipment Maintenance	33,982	10,000	16,671	25,000	10,000	25,000	25,000	
45-00-422 Software Maintenance	0	0	0	0	0	0	0	
45-00-430 Vehicle Maintenance	10,911	10,000	9,250	15,000	11,000	15,000	15,000	
45-00-450 Pump and Motor Maintenance	713	3,000	41,905	55,000	15,000	55,000	55,000	
TOTAL Equipment Maintenance	45,606	23,000	67,826	95,000	36,000	95,000	95,000	
perational Expenses								
45-00-521 Utility - Electric	69,371	70,000	54,896	64,000	45,000	91,000	91,000	
45-00-523 Utility - Telephone	1,906	8,000	833	2,500	20,000	2,500	2,500	
45-00-524 Telephone-Long Distance	76	200	157	0	0	0	0	
45-00-525 Telephone - Cellular	3,011	1,500	3,442	3,500	3,500	4,800	4,800	
45-00-526 Utility - Gas	1,341	800	1,685	900	650	2,000	2,000	
45-00-530 Insurance	35,216	18,000	34,548	29,500	25,000	43,400	43,400	
45-00-540 Advertising	342	300	325	2,000	1,000	2,000	2,000	
45-00-550 Continuing Education	2,451	3,500	2,156	6,000	3,500	6,000	6,000	
45-00-551 Dues and Subscriptions	120	400	0	5,100	400	5,100	5,100	
45-00-552 Contract Services	0	0	0	0	0	0	0	
45-00-559 Special Projects	0	0	0	0	0	24,000	24,000	
45-00-560 Professional Services	30,404	35,000	79,835	100,000	50,000	102,902	102,902	
45-00-576 Hazard Mitigation Grant Ap	0	0	0	0	0	0	0	
TOTAL Operational Expenses	144,240	137,700	177,875	213,500	149,050	283,702	283,702	
ther Operational Expense								
45-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
45-00-621 Laboratory/Permits Fess	8,053	5,000	4,711	15,000	7,500	15,000	15,000	
45-00-625 Governmental Fees	7,970	8,500	7,970	8,500	14,000	8,500	8,500	
45-00-671 Franchise Taxes	237,808	177,758	158,902	250,141	175,100	250,141	266,834	
45-00-672 Waste Disposal Fees	0	0	0	0	0	0	0	
TOTAL Other Operational Expense	253,832	191,258	171,583	273,641	196,600	273,641	290,334	
eprecitation and Bad Deb								
45-00-070 Bad Debt Expense	12,844	2,000	(9)	2,000	2,000	2,000	2,000	
TOTAL Deprecitation and Bad Deb	12,844	2,000	(9)	2,000	2,000	2,000	2,000	
OTAL Water Operations	1,330,579	1,091,793	1,494,055	1,668,015	1,151,795	1,821,332	1,813,397	

REVENUE & EXPENSE WORKSHEET

-Water & Sewer Fund AS OF: JULY 31ST, 2024

ARTMENT - Sewer Operations

DEPARTMENT EXPENDITURES

T NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
	sonnel and Benefits								
546-00-110	Salaries and Wages	79,017	95,224	90,576	126,631	146,525	155,157	132,277	
-00-111	Comp Absences Expense	(3)	0	0	0	0	0	0	
-00-121	Longevity	1,110	1,555	1,210	1,160	2,475	433	433	
546-00-122	Allowances	8	2,640	252	480	2,000	600	600	
-00-125	Proficiency Pay	2,010	3,000	2,623	4,000	4,000	6,000	6,000	
-00-130	Overtime	11,039	17,000	14,699	22,000	17,000	24,000	24,000	
546-00-161	Social Security	7,072	8,700	8,445	12,188	13,024	14,714	12,912	
-00-163	Retirement Expense	4,987	7,491	6,651	9,448	9,425	12,108	13,511	
-00-164	Workers Comp	2,549	3,856	3,095	3,700	3,100	4,300	4,300	
546-00-165	Health Insurance	10,961	25,405	14,239	23,241	17,445	27,889	20,379	
546-00-166	Long Term Disability Insuranc	345	526	352	684	636	684	684	
-00-167	Flex Medical	1,407	1,875	1,890	3,240	4,375	3,884	3,235	
-00-197	Salary Increase	0	0	0	3,799	1,766	4,655	3,968	
546-00-198	EOY Lump Salary	750	0	750	1,250	0	1,500	1,500	
	OTAL Personnel and Benefits	121,252	167,272	144,780	211,821	221,771	255,924	223,799	
	upplies and Materials								
-00-210	Office Supplies	417	200	303	500	200	500	500	
546-00-220	Postage and Freight	12	100	0	100	100	100	100	
46-00-230	Janitorial & Cleaning Supplie	149	1,200	16	200	300	200	200	
-00-240	Small Tools and Equipment	3,970	2,000	1,637	10,000	12,000	8,000	8,000	
-00-242	Uniforms and Clothing	473	1,200	413	1,150	800	1,150	1,150	
46-00-250	Fuel, Oil and Lubricants	11,004	2,000	9,115	12,000	5,500	12,000	12,000	
-00-260	Medical and Chemical	47,494	50,000	34,572	50,000	50,000	50,000	50,000	
-00-271	Safety Supplies	1,686	500	927	1,500	1,000	1,500	1,500	
46-00-290	Other Supplies	822	0	20	1,000	1,000	1,000	1,000	
46-00-296	Hurricane Supplies	0	0	0	0	0	0	0	
	OTAL Supplies and Materials	66,027	57,200	47,005	76,450	70,900	74,450	74,450	
	nfrastructure Maintenanc								
-00-320	Building Maintenance	3,850	5,000	420	5,000	5,000	5,000	5,000	
46-00-360	Main Line Maintenance	0	7,500	0	7,500	7,500	7,500	7,500	
-00-361	Service Line Maintenance	61,553	2,500	20,395	60,000	15,000	60,000	60,000	
-00-363	Black Base Material	0	0	0	25,000	0	25,000	0	
46-00-390	Plant Maintenance	41,690	82,000	1,981	95,000	80,000	95,000	95,000	
	TOTAL Infrastructure Maintenanc	107,093	97,000	22,796	192,500	107,500	192,500	167,500	

REVENUE & EXPENSE WORKSHEET

1 -Water & Sewer Fund
AS OF: JULY 31ST, 2024

EPARTMENT - Sewer Operations

EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
quipment Maintenance								
46-00-420 Equipment Maintenance	15,889	10,000	8,488	20,000	10,000	20,000	20,000	
46-00-430 Vehicle Maintenance	3,225	3,000	282	4,500	3,500	4,500	4,500	
46-00-450 Pump and Motor Maintenance	17,781	37,500	11,127	60,000	37,500	60,000	60,000	
46-00-455 City Sludge Expense	31,405	20,000	35,152	30,000	25,000	62,000	62,000	
TOTAL Equipment Maintenance	68,299	70,500	55,049	114,500	76,000	146,500	146,500	
perational Expenses								
46-00-521 Utility - Electric	103,370	155,000	66,305	110,000	108,000	110,000	110,000	
46-00-523 Utility - Telephone	2,443	3,000	1,358	3,000	3,000	3,000	3,000	
46-00-524 Telphone - Long Distance	887	100	547	1,000	1,000	1,000	1,000	
46-00-525 Telephone - Cellular	1,757	800	766	3,700	1,635	2,500	2,500	
46-00-526 Utility - Gas	0	0	0	0	0	0	0	
46-00-530 Insurance	19,114	9,500	22,392	14,500	14,500	24,300	24,300	
46-00-550 Continuing Education	1,693	3,500	0	5,000	1,500	5,000	5,000	
46-00-551 Dues and Subscriptions	0	1,500	0	500	500	500	500	
46-00-552 Contract Services	0	0	0	0	0	0	0	
46-00-559 Mileage Reimbursements	0	0	0	0	0	0	0	
46-00-560 Professional Services	63,678	8,000	122,003	80,000	12,500	80,829	120,829	
46-00-561 Lightening Damage Expenses	0	0	0	0	0	0	0	
46-00-576 Hazard Mitigation Grant Ap.	0	0	0	0	0	0	0	
TOTAL Operational Expenses	192,942	181,400	213,372	217,700	142,635	227,129	267,129	
ther Operational Expense								
46-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
46-00-621 Laboratory/Permit Fees	30,123	35,000	34,209	30,000	30,000	30,000	40,000	
46-00-625 Governmental Fees	16,999	15,000	17,024	19,500	22,000	18,000	18,000	
46-00-671 Franchise Taxes	218,367	170,839	126,506	237,597	178,828	237,597	237,597	
TOTAL Other Operational Expense	265,489	220,839	177,738	287,097	230,828	285,597	295,597	
eprecitation and Bad Deb								
46-00-070 Bad Debt Expense	12,597	2,000	(11)	2,000	2,000	2,000	2,000	
TOTAL Deprecitation and Bad Deb	12,597	2,000	(11)	2,000	2,000	2,000	2,000	
OTAL Sewer Operations	833,700	796,211	660,729	1,102,068	851,634	1,184,100	1,176,975	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

-Water & Sewer Fund

ARTMENT - Solid Waste Operations

EPARTMENT EXPENDITURES

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
recitation and Bad Deb								
41-00-070	0	0	0	0	0	0	0	
OTAL Deprecitation and Bad Deb	0	0	0	0	0	0	0	
OTAL Solid Waste Operations	0	0	0	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

1 -Water & Sewer Fund

EPARTMENT - Lease Payments

EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
ther Operational Expense								
70-00-673 Amortization Expense-Capital	48,759	0	0	0	0	0	0	
TOTAL Other Operational Expense	48,759	0	0	0	0	0	0	
ease Payments								
70-00-750 Bond Issuance Cost	0	0	0	0	0	0	0	
70-00-751 Principal Payment	0	0	0	586,369	426,765	876,404	762,036	
70-00-752 Interest Expense	263,482	263,545	242,650	260,881	231,254	241,079	241,079	
70-00-753 Service charges	900	0	0	0	0	0	0	
70-00-755 Payable to General Fund	0	0	0	100,000	100,000	100,000	30,000	
70-00-756 USDA - Debt service	0	0	0	20,112	20,112	20,112	20,112	
70-00-757 USDA - Asset Reserve	0	0	0	27,567	27,567	27,567	27,567	
70-00-758 Capital lease	473	0	55,678	56,152	0	56,152	56,152	
TOTAL Lease Payments	264,854	263,545	298,328	1,051,081	805,698	1,321,314	1,136,946	
OTAL Lease Payments	313,613	263,545	298,328	1,051,081	805,698	1,321,314	1,136,946	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

41 -Water & Sewer Fund
ARTMENT - Capital Outlay
DEPARTMENT EXPENDITURES

T NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
	ital Outlay								
580-00-845	Ahldag project	0	0	0	0	0	0	0	
-00-846	SE Sanitary Sewer Project	0	0	0	105,000	0	105,000	0	
	TOTAL Capital Outlay	0	0	0	105,000	0	105,000	0	
	recitation and Bad Deb								
580-00-080	Depreciation Expense	0	536,925	0	604,020	626,110	604,020	624,020	
-00-090	Gain/Loss on sale of asset	0	0	0	0	0	0	0	
	OTAL Deprecitation and Bad Deb	0	536,925	0	604,020	626,110	604,020	624,020	
	TOTAL Capital Outlay	0	536,925	0	709,020	626,110	709,020	624,020	

REVENUE & EXPENSE WORKSHEET

1 -Water & Sewer Fund

AS OF: JULY 31ST, 2024

EPARTMENT - Transfers-Out

EPARTMENT EXPENDITURES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ransfers Out									
90-00-905	Transfer Out- CIP	100,000	25,000	100,000	100,000	100,000	100,000	100,000	
90-00-910	Transfer Out - General Admin.	1,081,732	721,204	862,538	1,150,051	877,439	1,150,051	1,160,975	
90-00-925	Transfer Out- Bond 25	0	0	0	0	0	0	0	
90-00-930	Transfer Out - Street Improv	0	0	0	0	0	0	0	
90-00-935	Transfer Out - USDA	47,679	0	0	0	0	0	0	
	TOTAL Transfers Out	1,229,411	746,204	962,538	1,250,051	977,439	1,250,051	1,260,975	
	OTAL Transfers-Out	1,229,411	746,204	962,538	1,250,051	977,439	1,250,051	1,260,975	
	* TOTAL EXPENDITURES **	4,086,305	3,616,600	3,849,715	6,244,724	4,796,013	6,732,620	6,457,886	

*** END OF REPORT ***

CITY OF WHARTON

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

4 -Solid Waste Fund
ANCIAL SUMMARY

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ENUE SUMMARY								
Charges for Services	1,713,716	1,402,000	1,482,660	1,792,395	1,545,377	1,790,437	1,799,393	
Interest and Miscellaneou	2,112	600	906	800	800	825	825	
TOTAL REVENUE **	1,715,828	1,402,600	1,483,565	1,793,195	1,546,177	1,791,262	1,800,218	
ENDITURE SUMMARY								
id Waste Operations	1,505,406	1,377,600	1,351,208	1,793,195	1,546,177	1,794,629	1,800,218	
se Payments	0	0	0	0	0	0	0	
Transfers-Out	0	25,000	0	0	0	0	0	
TOTAL EXPENDITURES **	1,505,406	1,402,600	1,351,208	1,793,195	1,546,177	1,794,629	1,800,218	
ENUES OVER/(UNDER) EXPENDITURES	210,423	0	132,358	0	0	(3,367)	0	

REVENUE & EXPENSE WORKSHEET

2 -Solid Waste Fund
AS OF: JULY 31ST, 2024

EVENUES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
			AB			NY	DH		
harges for Services									
666	Solid Waste Revenues	1,608,883	1,294,000	1,412,779	1,686,379	1,439,361	1,686,379	1,695,335	
670	Collection Fees	104,833	108,000	69,881	106,016	106,016	104,058	104,058	
TOTAL Charges for Services		1,713,716	1,402,000	1,482,660	1,792,395	1,545,377	1,790,437	1,799,393	
nterest and Miscellaneou									
773	Interst Income	228	100	381	300	300	325	325	
775	Miscellaneous Revenue	1,885	500	528	500	500	500	500	
781	Cash Over/Short	0	0	(3)	0	0	0	0	
TOTAL Interest and Miscellaneou		2,112	600	906	800	800	825	825	
* TOTAL REVENUES **		1,715,828	1,402,600	1,483,565	1,793,195	1,546,177	1,791,262	1,800,218	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

-Solid Waste Fund
PARTMENT - Solid Waste Operations
PARTMENT EXPENDITURES

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
sonnel and Benefits								
541-00-110 Salaries and Wages	34,441	26,288	29,377	34,382	32,300	41,662	41,662	
-00-111 Comp Absences Expense	(4)	0	0	0	0	0	0	
-00-121 Longevity	1,025	660	1,085	1,085	905	1,145	1,145	
541-00-122 Allowance	241	0	192	250	250	250	250	
-00-130 Overtime	266	268	185	500	900	500	500	
-00-161 Social Security	2,708	1,980	2,378	2,888	2,590	2,975	3,466	
541-00-163 Retirement Expense	1,936	1,709	1,877	2,238	1,814	2,448	3,652	
-00-164 Workers Comp	0	1,984	0	0	0	0	0	
-00-165 Health Insurance	7,758	10,162	7,881	9,296	6,978	9,296	8,151	
541-00-166 Long Term Disability	171	170	158	210	190	215	215	
541-00-167 Flex Medical	1,291	750	1,075	1,250	1,250	1,250	1,250	
-00-197 Salary Increase	0	0	0	1,031	476	1,063	1,250	
-00-198 EOY Lump Salary	500	0	500	500	0	500	500	
TOTAL Personnel and Benefits	50,334	43,971	44,708	53,630	47,653	61,304	62,041	
plies and Materials								
541-00-210 Office Supplies	77	100	92	100	100	100	125	
-00-240 Small Tools and Equipment	0	0	0	0	0	0	0	
TOTAL Supplies and Materials	77	100	92	100	100	100	125	
rational Expenses								
541-00-560 Professional Services	70	500	0	0	500	0	0	
-00-561 Transfer Station Expense	0	0	0	0	0	0	0	
-00-565 Solid Waste Services	1,354,247	1,246,693	1,243,194	1,627,342	1,394,417	1,621,102	1,635,008	
541-00-566 Recycling	466	5,000	1,041	2,500	5,000	2,500	2,500	
TOTAL Operational Expenses	1,354,783	1,252,193	1,244,235	1,629,842	1,399,917	1,623,602	1,637,508	
er Operational Expense								
-00-671 Franchise Taxes	86,342	74,000	61,362	101,123	86,007	101,123	92,044	
-00-692 Beautification Program	4,018	5,000	820	3,500	7,500	3,500	3,500	
TOTAL Other Operational Expense	90,360	79,000	62,183	104,623	93,507	104,623	95,544	
recitation and Bad Deb								
41-00-070 Bad Debt Expense	9,852	2,336	(10)	5,000	5,000	5,000	5,000	
OTAL Deprecitation and Bad Deb	9,852	2,336	(10)	5,000	5,000	5,000	5,000	
OTAL Solid Waste Operations	1,505,406	1,377,600	1,351,208	1,793,195	1,546,177	1,794,629	1,800,218	

REVENUE & EXPENSE WORKSHEET

2 -Solid Waste Fund

AS OF: JULY 31ST, 2024

EPARTMENT - Lease Payments

EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
ease Payments								
70-00-755 Payable to General Fund	0	0	0	0	0	0	0	
TOTAL Lease Payments	0	0	0	0	0	0	0	
OTAL Lease Payments	0	0	0	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

AS OF: JULY 31ST, 2024

4 -Solid Waste Fund

ARTMENT - Transfers-Out

DEPARTMENT EXPENDITURES

T NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
nsfers Out								
590-00-905 Transfer Out- CIP	0	25,000	0	0	0	0	0	
-00-910 Transfer Out - GF Admin.	0	0	0	0	0	0	0	
-00-930 Transfer Out - Street Imp	0	0	0	0	0	0	0	
TOTAL Transfers Out	0	25,000	0	0	0	0	0	
AL Transfers-Out	0	25,000	0	0	0	0	0	
** TOTAL EXPENDITURES **	1,505,406	1,402,600	1,351,208	1,793,195	1,546,177	1,794,629	1,800,218	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET

3 -EMS Fund

AS OF: JULY 31ST, 2024

INANCIAL SUMMARY

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
EVENUE SUMMARY								
harges for Services	1,709,690	1,416,000	928,874	856,100	721,000	956,500	956,500	
nterest and Miscellaneou	75,370	300	81,539	20,000	4,500	30,000	30,000	
ntergovernmental	1,859,055	955,281	2,034,825	1,956,244	1,641,705	1,956,244	2,353,093	
ransfers In	0	0	0	0	0	0	0	
* TOTAL REVENUE **	3,644,115	2,371,581	3,045,239	2,832,344	2,367,205	2,942,744	3,339,593	
XPENDITURE SUMMARY								
MS Operations	2,904,982	2,272,169	2,045,082	2,733,932	2,268,793	3,232,180	3,241,181	
ease Payments	5	0	0	0	0	0	0	
ransfers-Out	98,412	98,412	98,412	98,412	98,412	98,412	98,412	
* TOTAL EXPENDITURES **	3,003,399	2,370,581	2,143,494	2,832,344	2,367,205	3,330,592	3,339,593	
EVENUES OVER/(UNDER) EXPENDITURES	640,715	1,000	901,744	0	0	(387,848)	0	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

43 -EMS Fund
VENUES

CT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
	Charges for Services								
55	Medical Records	1,925	1,000	1,850	1,100	1,000	1,500	1,500	
58	Emergency Medical Services	1,707,765	1,415,000	927,024	855,000	720,000	955,000	955,000	
	TOTAL Charges for Services	1,709,690	1,416,000	928,874	856,100	721,000	956,500	956,500	
	Interest and Miscellaneou								
73	Interest Income	75,370	300	81,449	20,000	4,500	30,000	30,000	
3775	Miscellaneous Revenue	0	0	90	0	0	0	0	
3781	Cash Over/Short	0	0	0	0	0	0	0	
35	Sale of Equipment	0	0	0	0	0	0	0	
	TOTAL Interest and Miscellaneou	75,370	300	81,539	20,000	4,500	30,000	30,000	
	tergovernmental								
3841	Grant Funds	5,374	0	78,581	0	0	0	0	
15	Capital Contribution	0	0	0	0	0	0	0	
896	Wharton County Interlocal	0	0	0	0	0	0	0	
3897	ESD #3- Interlocal	1,853,681	955,281	1,956,244	1,956,244	1,641,705	1,956,244	2,353,093	
98	ESD #3 INTERLOCAL SUPPLEMENT	0	0	0	0	0	0	0	
	TOTAL Intergovernmental	1,859,055	955,281	2,034,825	1,956,244	1,641,705	1,956,244	2,353,093	
	ansfers In								
999	Funds from Fund Balance	0	0	0	0	0	0	0	
	TOTAL Transfers In	0	0	0	0	0	0	0	
	TOTAL REVENUES **	3,644,115	2,371,581	3,045,239	2,832,344	2,367,205	2,942,744	3,339,593	

REVENUE & EXPENSE WORKSHEET

3 -EMS Fund
AS OF: JULY 31ST, 2024

EPARTMENT - EMS Operations

EPARTMENT EXPENDITURES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ersonnel and Benefits									
47-00-110	Salaries and Wages	744,435	601,172	693,825	918,368	803,296	946,754	946,754	
47-00-111	Comp Absences Expense	20,455	0	0	0	0	0	0	
47-00-115	Part-Time Wages	359,586	100,000	276,691	340,000	190,572	350,000	350,000	
47-00-121	Longevity	4,044	5,005	4,875	4,795	7,640	5,180	5,180	
47-00-122	Allowances	0	3,000	0	0	3,000	0	0	
47-00-125	Proficiency Pay	0	0	1,000	0	0	0	0	
47-00-130	Overtime	317,854	380,000	341,514	315,000	400,000	450,000	450,000	
47-00-161	Social Security	106,023	74,419	100,281	127,301	106,642	137,994	137,994	
47-00-163	Retirement Expense	56,494	67,467	61,601	77,301	75,350	90,858	122,767	
47-00-164	Workers Comp	34,952	34,528	40,929	34,000	42,607	42,000	42,000	
47-00-165	Health Insurance	122,120	180,000	125,225	185,928	139,566	185,928	163,020	
47-00-166	Long Term Disability Insuranc	4,433	3,504	4,350	5,045	4,312	5,045	5,045	
47-00-167	Flex Medical	13,517	14,250	16,733	26,000	25,000	25,890	25,890	
47-00-175	Additional positions	0	0	0	0	0	0	0	
47-00-197	Salary Increase	0	0	0	36,213	12,981	38,903	38,903	
47-00-198	EOY Lump Salary	12,500	0	11,500	13,000	0	13,000	13,000	
	TOTAL Personnel and Benefits	1,796,413	1,463,345	1,678,524	2,082,951	1,810,966	2,291,552	2,300,553	
upplies and Materials									
47-00-210	Office Supplies	1,945	2,000	1,024	4,840	1,500	3,500	3,500	
47-00-215	Printing and Reproduction	409	250	105	400	250	400	400	
47-00-220	Postage and Freight	221	250	415	350	100	550	550	
47-00-230	Janitorial & Cleaning Supplie	2,525	2,000	1,748	2,500	2,000	3,500	3,500	
47-00-240	Small Tools and Equipment	2,363	500	415	1,500	500	1,500	1,500	
47-00-242	Uniforms and Clothing	11,850	7,000	2,532	15,000	8,000	15,000	15,000	
47-00-245	Computer Software and Supplie	2,471	750	3,235	11,445	1,500	21,445	21,445	
47-00-246	Medical Equipment	2,355	1,500	23	2,500	1,500	2,700	2,700	
47-00-247	Special Equipment	0	0	1,034	0	0	0	0	
47-00-250	Fuel, Oil and Lubricants	50,707	32,000	37,090	55,000	27,000	52,000	52,000	
47-00-260	Medical and Chemical	62,676	72,000	55,944	70,000	65,000	75,000	75,000	
47-00-265	Covid-19 supplies	0	0	0	0	0	0	0	
47-00-290	Other Supplies	1,810	1,750	1,382	2,750	1,750	4,250	4,250	
47-00-296	Hurricane Supplies	0	0	0	0	0	0	0	
	TOTAL Supplies and Materials	139,332	120,000	104,948	166,285	109,100	179,845	179,845	
nfrastructure Maintenanc									
47-00-320	Building Maintenance	7,470	10,000	8,145	15,000	5,000	235,000	235,000	
	TOTAL Infrastructure Maintenanc	7,470	10,000	8,145	15,000	5,000	235,000	235,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

43 -EMS Fund
PARTMENT - EMS Operations
DEPARTMENT EXPENDITURES

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ipment Maintenance								
547-00-420 Equipment Maintenance	35,776	28,000	37,537	42,345	43,500	45,045	45,045	
547-00-421 Computer Maintenance	1,319	4,000	898	1,600	2,500	4,100	4,100	
7-00-422 Computer Software Maintenance	8,728	7,500	9,234	9,200	8,100	9,800	9,800	
7-00-425 Copy Machine Maintenance	578	2,300	1,669	2,400	1,900	2,400	2,400	
547-00-430 Vehicle Maintenance	46,067	15,000	45,937	58,500	28,000	78,500	78,500	
7-00-440 Radio Maintenance	3,863	3,000	6,736	7,500	4,800	7,500	7,500	
7-00-490 Other Equipment Maintenance	0	500	0	469	500	469	469	
TOTAL Equipment Maintenance	96,332	60,300	102,011	122,014	89,300	147,814	147,814	
rational Expenses								
547-00-515 Laundry	823	500	1,546	400	250	500	500	
-00-521 Utility - Electric	9,995	10,000	4,590	9,000	5,000	9,000	9,000	
-00-523 Utility - Telephone	8,208	4,800	3,846	9,100	8,000	6,000	6,000	
547-00-524 Telephone - Long Distance	32	800	5	150	150	150	150	
-00-525 Utility - Cellular	7,210	5,000	5,647	9,000	8,000	9,600	9,600	
-00-526 Utility - Gas	1,311	1,200	1,157	2,000	1,250	2,000	2,000	
547-00-530 Insurance	23,077	10,438	28,695	22,000	13,250	33,500	33,500	
47-00-540 Advertising	0	500	0	0	0	0	0	
-00-550 Continuing Education	9,473	5,000	4,395	14,500	9,000	16,500	16,500	
547-00-551 Dues and Subscriptions	5,686	1,000	2,085	1,360	1,000	2,060	2,060	
547-00-560 Professional Services	5,355	3,000	13,554	3,000	3,000	3,500	3,500	
-00-561 Collection Service Fees	89,212	84,864	60,352	80,000	59,445	91,607	91,607	
-00-562 Medical Director Fees	26,760	22,000	23,725	26,760	26,000	32,460	32,460	
47-00-563 Credit Card Fee	62	0	62	150	0	150	150	
OTAL Operational Expenses	187,206	149,102	149,658	177,420	134,345	207,027	207,027	
ther Operational Expense								
-00-620 Unemployment Reimbursements	0	0	991	0	0	0	0	
-00-625 Permits and Fees	1,410	1,250	805	2,180	2,000	2,860	2,860	
47-00-673 Amortization Expense	1,547	0	0	0	0	0	0	
-00-674 Non-Lease Component Expense	220	0	0	0	0	0	0	
OTAL Other Operational Expense	3,177	1,250	1,796	2,180	2,000	2,860	2,860	
ital Outlay								
47-00-830 C/O - Vehicles	0	0	0	0	0	0	0	
47-00-840 C/O Machinary and Equipment	0	0	0	50,000	0	50,000	50,000	
OTAL Capital Outlay	0	0	0	50,000	0	50,000	50,000	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

3 -EMS Fund
EPARTMENT - EMS Operations
EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
epreciation and Bad Deb								
47-00-070 Bad Debt Expense	675,053	370,022	0	0	0	0	0	
47-00-080 Depreciation Expense	0	98,150	0	118,082	118,082	118,082	118,082	
TOTAL Deprecitation and Bad Deb	675,053	468,172	0	118,082	118,082	118,082	118,082	
OTAL EMS Operations	2,904,982	2,272,169	2,045,082	2,733,932	2,268,793	3,232,180	3,241,181	

REVENUE & EXPENSE WORKSHEET

43 -EMS Fund AS OF: JULY 31ST, 2024

PARTMENT - Lease Payments

DEPARTMENT EXPENDITURES

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
ase Payments								
570-00-751 Principle	0	0	0	0	0	0	0	
0-00-752 Interest Expense	5	0	0	0	0	0	0	
TOTAL Lease Payments	5	0	0	0	0	0	0	
TAL Lease Payments	5	0	0	0	0	0	0	

REVENUE & EXPENSE WORKSHEET

3 -EMS Fund

AS OF: JULY 31ST, 2024

EPARTMENT - Transfers-Out

EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
ransfers Out								
90-00-905 Other Expense	0	0	0	0	0	0	0	
90-00-910 Transfer Out-Dispatch Service	98,412	98,412	98,412	98,412	98,412	98,412	98,412	
TOTAL Transfers Out	98,412	98,412	98,412	98,412	98,412	98,412	98,412	
OTAL Transfers-Out	98,412	98,412	98,412	98,412	98,412	98,412	98,412	
* TOTAL EXPENDITURES **	3,003,399	2,370,581	2,143,494	2,832,344	2,367,205	3,330,592	3,339,593	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET

-Civic Center Fund

AS OF: JULY 31ST, 2024

NANCIAL SUMMARY

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
		AB			NY	DH		
VENUE SUMMARY								
Charges for Services	76,203	72,851	69,938	72,851	62,851	84,851	84,851	
Interest and Miscellaneou	97	575	47	575	575	575	575	
ergovernmental	0	0	0	0	0	0	0	
ansfers In	244,098	169,027	170,000	258,355	234,248	228,952	263,731	
TOTAL REVENUE **	320,398	242,453	239,985	331,781	297,674	314,378	349,157	
PENDITURE SUMMARY								
Civic Center Operations	239,921	234,369	213,702	317,891	279,727	337,682	336,329	
Lease Payments	14,916	8,084	13,887	13,890	17,947	43,190	12,828	
TOTAL EXPENDITURES **	254,837	242,453	227,589	331,781	297,674	380,872	349,157	
EVENUES OVER/(UNDER) EXPENDITURES	65,561	0	12,396	0	0	(66,494)	0	

REVENUE & EXPENSE WORKSHEET

4 -Civic Center Fund

AS OF: JULY 31ST, 2024

EVENUES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
harges for Services									
670	Civic Center Rental	61,352	58,000	58,800	58,000	48,000	70,000	70,000	
671	WEDCO Contract Revenue	14,851	14,851	11,138	14,851	14,851	14,851	14,851	
TOTAL Charges for Services		76,203	72,851	69,938	72,851	62,851	84,851	84,851	
nterest and Miscellaneou									
773	Interest Income	57	75	47	75	75	75	75	
775	Miscellaneous Revenue	40	500	0	500	500	500	500	
TOTAL Interest and Miscellaneou		97	575	47	575	575	575	575	
ntergovernmental									
827	Capital Contribution	0	0	0	0	0	0	0	
841	Grant Funds	0	0	0	0	0	0	0	
860	Lease Proceeds	0	0	0	0	0	0	0	
TOTAL Intergovernmental		0	0	0	0	0	0	0	
ransfers In									
910	Transfer In - General Fund	32,748	0	0	29,403	0	0	34,779	
912	Transfer In - Hotel Motel	211,350	155,000	170,000	228,952	234,248	228,952	228,952	
999	Funds from Fund Balance	0	14,027	0	0	0	0	0	
TOTAL Transfers In		244,098	169,027	170,000	258,355	234,248	228,952	263,731	
* TOTAL REVENUES **		320,398	242,453	239,985	331,781	297,674	314,378	349,157	

REVENUE & EXPENSE WORKSHEET

-Civic Center Fund

AS OF: JULY 31ST, 2024

PARTMENT - Civic Center Operations

DEPARTMENT EXPENDITURES

CT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
	sonnel and Benefits								
548-00-110	Salaries and Wages	80,237	75,216	68,557	80,101	76,450	84,781	84,823	
-00-111	Comp Absences Expense	(632)	0	0	0	0	0	0	
548-00-115	Part Time Wages	38,620	7,000	35,948	45,000	35,000	45,500	45,500	
548-00-121	Longevity	670	1,223	790	790	430	910	910	
-00-122	Allowances	241	240	192	240	240	240	240	
-00-130	Overtime	12,186	4,000	14,807	8,500	7,500	15,000	15,000	
548-00-161	Social Security	10,043	6,511	9,439	10,739	8,998	11,091	11,658	
-00-163	Retirement Expense	4,953	4,108	4,985	5,517	4,410	6,115	7,726	
-00-164	Workers Comp	217	271	490	320	320	500	500	
548-00-165	Health Insurance	15,547	20,324	15,763	18,593	13,956	18,593	16,302	
548-00-166	Long Term Disability Insuranc	397	480	352	461	509	461	461	
-00-167	Flex Medical	2,592	2,000	2,129	2,590	2,500	2,590	2,590	
-00-197	Salary Increase	0	0	0	3,753	1,116	3,842	3,910	
548-00-198	EOY Lump Salary	2,000	0	2,000	2,000	0	2,000	2,000	
	OTAL Personnel and Benefits	167,072	121,373	155,452	178,604	151,429	191,623	191,620	
	upplies and Materials								
-00-210	Office Supplies	1,180	1,300	842	1,500	1,500	1,500	1,500	
548-00-215	Printing and Reproduction	0	300	0	0	300	0	0	
548-00-220	Postage and Freight	21	200	0	100	100	100	100	
-00-230	Janitorial & Cleaning Supplie	5,203	2,000	4,589	5,000	5,000	6,000	6,000	
-00-240	Small Tools and Equipment	772	300	1,368	1,000	500	400	400	
48-00-245	Computer software and supplie	121	0	373	500	1,500	500	500	
-00-260	Medical and Chemical	86	50	0	50	50	50	50	
-00-290	Other Supplies	1,589	431	973	1,500	1,000	1,500	1,500	
	TOTAL Supplies and Materials	8,972	4,581	8,145	9,650	9,950	10,050	10,050	
	rastructure Maintenanc								
48-00-310	Grounds Maintenance	3,536	4,000	3,386	3,300	2,500	5,000	5,000	
-00-320	Building Maintenance	11,260	12,000	13,212	12,657	13,500	15,000	12,000	
	OTAL Infrastructure Maintenanc	14,796	16,000	16,598	15,957	16,000	20,000	17,000	
	ipment Maintenance								
48-00-420	Equipment Maintenance	6,868	3,700	1,132	3,000	2,500	3,000	3,000	
48-00-425	Copy Machine Maintenance	(0)	2,000	1,345	2,000	2,000	2,000	2,000	
	OTAL Equipment Maintenance	6,868	5,700	2,477	5,000	4,500	5,000	5,000	

REVENUE & EXPENSE WORKSHEET

4 -Civic Center Fund

AS OF: JULY 31ST, 2024

EPARTMENT - Civic Center Operations

EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
perational Expenses								
48-00-521 Utility - Electric	22,465	15,000	13,516	18,500	12,500	19,500	19,500	
48-00-523 Utility - Telephone	2,386	5,500	1,544	3,000	5,000	3,000	3,000	
48-00-524 Telephone - Long Distance	3	100	0	50	100	50	50	
48-00-525 Telephone - Cellular	0	385	0	0	0	0	0	
48-00-526 Utility - Gas	681	480	474	780	480	780	780	
48-00-530 Insurance	12,053	12,500	14,099	12,000	13,868	12,500	14,150	
48-00-540 Advertising	416	100	428	1,100	1,100	1,100	1,100	
48-00-541 Special events	0	0	0	0	0	0	0	
48-00-550 Continuing Education	1,435	100	0	1,000	250	1,000	1,000	
48-00-551 Dues and Subscriptions	716	350	665	1,000	1,000	1,000	1,000	
48-00-560 Professional Services	120	4,200	165	1,000	7,000	1,829	1,829	
48-00-562 Tornado Damage Expense	0	0	0	0	0	0	0	
48-00-563 Credit Card Fee	171	0	140	250	0	250	250	
TOTAL Operational Expenses	40,446	38,715	31,031	38,680	41,298	41,009	42,659	
ther Operational Expense								
48-00-620 Unemployment Reimbursements	0	0	0	0	0	0	0	
48-00-673 Amortization Expense	1,547	0	0	0	0	0	0	
48-00-674 Non-Lease Component Expense	220	0	0	0	0	0	0	
TOTAL Other Operational Expense	1,767	0	0	0	0	0	0	
eprecitation and Bad Deb								
48-00-080 Depreciation Expense	0	48,000	0	70,000	56,550	70,000	70,000	
TOTAL Deprecitation and Bad Deb	0	48,000	0	70,000	56,550	70,000	70,000	
OTAL Civic Center Operations	239,921	234,369	213,702	317,891	279,727	337,682	336,329	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

-Civic Center Fund
PARTMENT - Lease Payments
DEPARTMENT EXPENDITURES

CT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ner Operational Expense								
570-00-652 Interest Expense	14,916	6,069	13,887	13,890	17,947	12,828	12,828	
OTAL Other Operational Expense	14,916	6,069	13,887	13,890	17,947	12,828	12,828	
Lease Payments								
)-00-750 Bond Issuance Cost	0	0	0	0	0	0	0	
570-00-751 Principal Expense	0	2,015	0	0	0	30,362	0	
OTAL Lease Payments	0	2,015	0	0	0	30,362	0	
TOTAL Lease Payments	14,916	8,084	13,887	13,890	17,947	43,190	12,828	
** TOTAL EXPENDITURES **	254,837	242,453	227,589	331,781	297,674	380,872	349,157	

*** END OF REPORT ***

REVENUE & EXPENSE WORKSHEET

5 -Airport Fund AS OF: JULY 31ST, 2024

'INANCIAL SUMMARY

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
EVENUE SUMMARY								
harges for Services	291,332	237,134	283,228	323,500	270,646	323,500	318,500	
nterest and Miscellaneou	3,837	650	2,105	1,469	1,410	1,469	1,469	
ntergovernmental	35,387	50,000	0	50,000	50,000	100,000	100,000	
ransfers In	0	0	0	0	0	0	0	
* TOTAL REVENUE **	330,556	287,784	285,334	374,969	322,056	424,969	419,969	
XPENDITURE SUMMARY								
irport Operations	229,960	268,376	151,601	349,177	293,242	391,023	396,304	
ease Payments	25,249	19,408	23,292	25,792	28,814	23,665	23,665	
* TOTAL EXPENDITURES **	255,209	287,784	174,893	374,969	322,056	414,688	419,969	
EVENUES OVER/(UNDER) EXPENDITURES	75,347	0	110,440	0	0	10,281	0	

REVENUE & EXPENSE WORKSHEET

-Airport Fund AS OF: JULY 31ST, 2024

VENUES

T NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
Charges for Services									
72	Hanger Rentals	191,015	153,400	185,122	225,000	160,000	225,000	225,000	
73	Corporate Hanger Rentals	0	0	0	0	0	0	0	
3674	Ground Lease	0	0	0	0	0	0	0	
75	Lease Revenue	21,739	0	0	0	0	0	0	
80	Fuel Sales	386,818	250,000	271,974	383,500	390,646	383,500	378,500	
3681	Cost of Goods Sold (Fuel)	(308,240)	(166,266)	(173,868)	(285,000)	(280,000)	(285,000)	(285,000)	
	TOTAL Charges for Services	291,332	237,134	283,228	323,500	270,646	323,500	318,500	
Interest and Miscellaneou									
3	Interest Income	3,837	150	2,105	969	910	969	969	
3775	Miscellaneous Revenue	0	500	0	500	500	500	500	
	TOTAL Interest and Miscellaneou	3,837	650	2,105	1,469	1,410	1,469	1,469	
Intergovernmental									
3841	Grant Funds	35,387	50,000	0	50,000	50,000	100,000	100,000	
3845	Capital Grant	0	0	0	0	0	0	0	
4	Refunds on Projects	0	0	0	0	0	0	0	
5	Contribution for Capital Imp.	0	0	0	0	0	0	0	
	TOTAL Intergovernmental	35,387	50,000	0	50,000	50,000	100,000	100,000	
Transfers In									
9	Funds from Fund Balance	0	0	0	0	0	0	0	
	TOTAL Transfers In	0	0	0	0	0	0	0	
	TOTAL REVENUES **	330,556	287,784	285,334	374,969	322,056	424,969	419,969	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

5 -Airport Fund
EPARTMENT - Airport Operations
EPARTMENT EXPENDITURES

CCT NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ersonnel and Benefits									
49-00-110	Salaries and Wages	43,462	30,204	37,071	45,000	41,025	45,000	45,000	
49-00-111	Comp Absences Expense	197	0	0	0	0	0	0	
49-00-115	Part Time Wages	1,121	17,940	1,065	5,000	24,500	5,000	5,000	
49-00-121	Longevity	910	540	970	970	790	1,030	1,030	
49-00-122	Vehicle Allowance	3,016	3,840	2,395	3,000	3,840	3,000	3,000	
49-00-130	Overtime	565	7,400	124	2,500	1,500	2,500	2,500	
49-00-161	Social Security	3,782	3,877	3,287	5,100	5,405	5,100	5,100	
49-00-163	Retirement Expense	2,572	1,923	2,466	3,310	2,750	3,370	4,030	
49-00-164	Workers Comp	745	1,125	1,195	1,250	1,550	2,000	2,000	
49-00-165	Health Insurance	7,764	10,162	7,759	9,296	6,978	9,296	8,151	
49-00-166	Long Term Disability Insuranc	205	167	185	251	198	251	251	
49-00-167	Flex Medical	1,291	1,000	1,075	1,250	1,250	1,250	1,250	
49-00-197	Salary Increase	0	0	0	1,500	1,316	1,500	1,500	
49-00-198	EOY Lump Salary	500	0	500	500	0	500	500	
	TOTAL Personnel and Benefits	66,129	78,178	58,092	78,927	91,102	79,797	79,312	
upplies and Materials									
49-00-210	Office Supplies	110	500	115	250	500	250	250	
49-00-220	Postage and Freight	184	800	159	300	500	300	300	
49-00-240	Small Tools and Equipment	31	300	1,679	300	300	300	300	
49-00-242	Uniforms and Clothing	236	1,000	0	0	0	400	400	
49-00-250	Fuel, Oil & Lubricants	850	1,500	458	1,000	1,000	1,000	1,000	
49-00-260	Chemical	4,995	500	4,995	10,500	500	10,500	10,500	
49-00-290	Other Supplies	1,709	1,000	812	1,650	1,650	1,650	1,650	
	TOTAL Supplies and Materials	8,114	5,600	8,219	14,000	4,450	14,400	14,400	
nfrastructure Maintenanc									
49-00-320	Building Maintenance	43,598	10,000	7,928	39,375	15,000	59,375	59,375	
	TOTAL Infrastructure Maintenanc	43,598	10,000	7,928	39,375	15,000	59,375	59,375	
quipment Maintenance									
49-00-420	Equipment Maintenance	61,101	16,000	21,307	29,375	35,000	49,375	49,375	
49-00-430	Vehicle Mantenance	536	2,500	395	1,500	1,500	1,500	1,500	
	TOTAL Equipment Maintenance	61,636	18,500	21,702	30,875	36,500	50,875	50,875	

REVENUE & EXPENSE WORKSHEET
AS OF: JULY 31ST, 2024

15 -Airport Fund
ARTMENT - Airport Operations
ARTMENT EXPENDITURES

T NO#	ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24	Department Requested FY 2025	Proposed FY 2025	Next Revision
			AB			NY	DH		
rational Expenses									
549-00-521	Utility - Electric	17,438	20,000	10,828	18,500	15,500	18,500	18,500	
549-00-523	Utility - Telephone	2,687	2,000	2,103	2,800	2,000	3,000	3,000	
-00-524	Telephone - Long Distance	903	1,000	1,244	1,500	1,500	1,600	1,600	
-00-525	Cellular Phone	866	600	564	1,000	750	1,000	1,000	
549-00-530	Insurance	19,048	10,500	22,734	25,000	13,500	25,000	25,000	
-00-540	Advertising	0	800	0	500	500	500	500	
-00-550	Continuing Education	779	2,500	855	3,500	3,500	3,500	3,500	
549-00-551	Dues and Subscriptions	1,247	1,000	0	500	500	500	500	
-00-560	Professional Services	2,275	6,000	0	1,550	1,550	1,826	1,826	
-00-563	Credit Card Fee	243	0	325	400	0	400	400	
549-00-565	Property Taxes	4,997	3,750	17,006	5,500	5,500	5,500	11,266	
TOTAL Operational Expenses		50,483	48,150	55,661	60,750	44,800	61,326	67,092	
er Operational Expense									
-00-610	Fuel Tank Rental	0	0	0	0	0	0	0	
-00-620	Unemployment Reimbursements	0	0	0	0	0	0	0	
549-00-630	Processing Fee- Airport	0	0	0	0	0	0	0	
9-00-673	Amortization Expense	0	0	0	0	0	0	0	
-00-674	Non-Lease Component Expense	0	0	0	0	0	0	0	
TOTAL Other Operational Expense		0	0	0	0	0	0	0	
ital Outlay									
49-00-832	Drainage Project	0	0	0	0	0	0	0	
OTAL Capital Outlay		0	0	0	0	0	0	0	
eprecitation and Bad Deb									
-00-070	Bad Debt Expense	0	0	0	0	0	0	0	
-00-080	Depreciation Expense	0	107,948	0	125,250	101,390	125,250	125,250	
TOTAL Deprecitation and Bad Deb		0	107,948	0	125,250	101,390	125,250	125,250	
AL Airport Operations		229,960	268,376	151,601	349,177	293,242	391,023	396,304	

REVENUE & EXPENSE WORKSHEET

15 -Airport Fund AS OF: JULY 31ST, 2024

EPARTMENT - Lease Payments

EPARTMENT EXPENDITURES

CCT NO# ACCT NAME	Actual YTD 9/30/23	Budget For Yr 9/30/23 AB	YTD Actual	Budget For Yr 9/30/24	Projected 9/30/24 NY	Department Requested FY 2025 DH	Proposed FY 2025	Next Revision
ther Operational Expense								
70-00-652 Interest Expense	25,249	18,808	23,292	23,292	28,814	21,165	21,165	
TOTAL Other Operational Expense	25,249	18,808	23,292	23,292	28,814	21,165	21,165	
ease Payments								
70-00-750 Bond issuance -Amortization E	0	600	0	2,500	0	2,500	2,500	
TOTAL Lease Payments	0	600	0	2,500	0	2,500	2,500	
OTAL Lease Payments	25,249	19,408	23,292	25,792	28,814	23,665	23,665	
* TOTAL EXPENDITURES **	255,209	287,784	174,893	374,969	322,056	414,688	419,969	

*** END OF REPORT ***

SUPPLEMENTAL SCHEDULES

PERSONNEL SCHEDULES

TAX SCHEDULES

SCHEDULE OF PERSONNEL BY DEPARTMENT ALL FUNDS

	Department	FY 2023	FY 2024	FY 2025	Appropriated FY 2024-2025
10-11	City Manager	2	2	1.5	173,652
10-12	City Secretary	1	2	2	156,790
10-14	Finance	2.5	2.5	2.5	186,617
10-17	Municipal Court	2.5	2.5	2.5	125,104
10-19	Central Services	0.8	0.5	0.5	19,000
10-21	Police	26	26	25.5	1,642,744
10-25	Fire	4	3	3.5	136,280
10-26	Code Enforcement	3.5	3.5	3.8*	169,725
10-27	Emergency Management	1	1	1	83,554
10-28	Animal Control	1	1	1	46,987
10-29	Communications	9.5	9.5	9	405,450
10-40	Streets and Drainage	11	11.5	11**	410,701
10-42	Garage	2	2	2	90,251
10-43	Facilities Maintenance	4	4	4	164,757
10-53	Swimming Pool	0	0	0	25,000
10-60	Crime Victims Officer	1	1	1	59,384
41-16	Community Development	2	2	1.5	100,994
41-13	W&S Administration	2.5	2.5	2.5	91,291
41-45	Water Operations	11	11	11.5***	491,501
41-46	Sewer Operations	2.5	2.5	3	132,277
42-51	Beautification	1	1	1	41,662
43-27	EMS	19	20	20	1,296,754
44-51	Civic Center	2.8	2.8	2.8	130,323
45-48-	Airport	1.5	1.5	1.5	50,000
99-99	Grand Total Full Time	111	112	110.3	
	Grand Total Part Time	4.3	4.3	4.3	
	Grand Total Payroll Cost				6,230,798

Dept	Position		FY 2023	FY 2024	FY 2025	Appropriated FY 2024-2025
	Fire					
10-25	Fire Maintenance Supervisor		1.0	0.0	1.0	42,848
10-25	Maintenance Attendant		3.0	3.0	2.0	73,216
10-25	Maintenance- PT		0.0	0.0	0.5	20,216
10-25		Total	4.0	3.0	3.5	136,280
	Code Enforcement					
10-26	Building Official		1.0	1.0	1.0	66,456
10-26	Fire Inspector* Note E		0.5	0.5	0.3	13,667
10-26	Code Enforcement Officer		1.0	1.0	1.0	40,976
10-26	Administrative Assistant		1.0	1.0	1.0	38,626
10-26	Code Enforcement Worker		0.0	0.0	0.5	10,000
10-26		Total	3.5	3.5	3.8	169,725
	Emergency Management					
10-27	Coordinator		1.0	1.0	1.0	83,554
10-27		Total	1.0	1.0	1.0	83,554
	Animal Control					
10-28	Animal Control Officer		1.0	1.0	1.0	46,987
10-28		Total	1.0	1.0	1.0	46,987
	Communications					
10-29	Records Clerk/TCO Supervisor		0.5	0.5	1.0	59,322
10-29	Emer. Serv. Telecomm. III		4.0	3.0	4.0	190,276
10-29	Emer. Serv. Telecomm. II		3.0	1.0	3.0	119,078
10-29	Emer. Serv. Telecomm. I		2.0	5.0	1.0	36,774
10-29		Total	9.5	9.5	9.0	405,450
	Street & Drainage					
10-40	Public Works Director (50%) Note B		0.5	0.5	0.5	47,996
10-40	Street Superintendent		1.0	1.0	1.0	58,469
10-40	Crew Leader		1.0	2.0	2.0	83,284
10-40	Heavy Equip. Operator		2.0	3.0	1.0	38,834
10-40	Equip. Operator		6.0	4.0	6.0	162,118
10-40	Janitorial Service Worker-PT		0.0	0.0	0.0	0
10-40	Sweeper/Equipment Operator PT		0.5	1.0	0.5	20,000
10-40		Total	11.0	11.5	11.0	410,701
	Garage					
10-42	Lead Mechanic		1.0	1.0	1.0	48,630
10-42	Mechanic		1.0	1.0	1.0	41,621
10-42		Total	2.0	2.0	2.0	90,251
	Facilities Maintenance					
10-43	Fac. Maint. Director		1.0	0.0	0.0	0
10-43	Fac. Maint. Supervisor		0.0	1.0	1.0	51,397
10-43	Maintenance Worker		1.0	0.0	0.0	0
10-43	Light Equip. Operator		2.0	3.0	3.0	113,360
10-43		Total	4.0	4.0	4.0	164,757

Dept	Position	FY 2023	FY 2024	FY 2025	Appropriated FY 2024-2025
	Swimming Pool				
10-53	Lifeguards-PT - Note D	*	*	*	25,000
10-53		0.0	0.0	0.0	25,000
	Grants				
10-60	Interdiction Officer	0.5	1.0	0.0	0
10-60	Crime Victim Assistant Officer	1.0	1.0	1.0	59,384
	Total	1.5	2.0	1.0	59,384
	Planning Department				
41-16	Director of Planning & Development	1.0	1.0	1.0	72,342
41-16	Assistant to City Manager/Project Manager (50%) Note F	0.0	0.0	0.5	28,652
41-16	Assistant to Community Development Director	1.0	1.0	0.0	0
41-16	Total	2.0	2.0	1.5	100,994
	W&S Administration				
41-44	Customer Service Clerk	2.0	2.0	2.0	67,621
41-44	Finance Clerk (50%) Note A	0.5	0.5	0.5	23,670
41-44	Total	2.5	2.5	2.5	91,291
	Water Operations				
41-45	Utilities Director (50%) Note B	0.5	0.5	0.5	47,996
41-45	Utilities Superintendent (50%) Note C	0.5	0.5	0.5	32,250
41-45	Assistant Utilities Superintendent (50%) Note C	0.0	0.0	0.5	26,749
41-45	Utility Crew Chief	1.5	1.5	1.0	41,725
41-45	Utility Maintenance Worker II	3.0	3.0	2.0	72,924
41-45	Utility Maintenance Worker I	2.0	2.0	4.0	134,471
41-45	Customer Service Worker	1.0	1.0	2.0	72,341
41-45	Heavy Equipment Operator	1.5	1.5	0.0	0
41-45	Assistant to PW Director	1.0	1.0	1.0	63,045
41-45	Maintenance Worker PT	0.0	0.0	0.0	0
41-45	Total	11.0	11.0	11.5	491,501
	Sewer Operations				
41-46	Utilities Superintendent (50%) Note C	0.5	0.5	0.5	32,250
41-16	Assistant Utilities Superintendent	0.0	0.0	0.5	26,749
41-46	Plant Operator I	2.0	2.0	2.0	73,278
41-46	Total	2.5	2.5	3.0	132,277
	Beautification				
42-51	Maintenance Worker	1.0	1.0	1.0	41,662
	Total	1.0	1.0	1.0	41,662

Dept	Position	FY 2023	FY 2024	FY 2025	Appropriated FY 2024-2025
	Emergency Medical Services				
43-47	EMS Director	1.0	1.0	1.0	97,302
43-47	EMS Supervisor	3.0	4.0	4.0	223,121
43-47	Paramedic III	7.0	5.0	5.0	230,360
43-47	Paramedic II	2.0	4.0	3.0	131,790
43-47	Paramedic I	4.0	4.0	4.0	160,742
43-47	Advanced EMT	0.0	1.0	2.0	70,762
43-47	EMT Intermediate	1.0	0.0	0.0	0
43-47	EMT-Basic	2.0	1.0	1.0	32,677
43-47	EMT's - PT - Note D	*	*	*	350,000
43-27	Total	20.0	20.0	20.0	1,296,754
	Civic Center				
44-51	Civic Center Manager	1.00	1.00	1.0	48,194
44-51	CC Maintenance-	1.0	1.0	1.0	36,629
44-51	Civic Center - PT	0.8	0.8	0.8	45,500
44-51	Total	2.80	2.80	2.80	130,323
	Airport				
45-48	Airport Manager PT	0.5	0.5	0.5	5,000
45-48	Airport Attendant	1.0	1.0	1.0	45,000
45-48	Total	1.5	1.5	1.5	50,000
99-99	Grand Totals for Full Time	111.0	112.0	110.3	
	Grand Total for Part Time	4.6	4.3	4.3	
	(not including life guards and EMT's. See Note F below.)				
	Grand Total Payroll Cost				6,230,798

***Note A**-Finance Clerk duties and budget are allocated to Finance and Water Administration.

***Note B**-The Public Works Director's duties and budget are allocated to Streets and Drainage and Water/Sewer Fund.

***Note C**-The Utilities Superintendent's duties and budget are allocated to the Water and Sewer Department.

***Note D**-There are numberous part-time life guards and part-tme emergency services personnel. Each year, the number vaires based on the needs of the department.

***Note E**- The Fire Inspector will be hired as a Full-Time Employee nine months into the new fiscal year.

***Note F**- The Assistant to City Manager/Project Manager duties and budget are allocated to City Manager and Planning Department

CITY OF WHARTON, TEXAS
ORDINANCE NO. 2024-XX

AN ORDINANCE ADOPTING THE FISCAL YEAR 2024-2025 ANNUAL BUDGET FOR THE CITY OF WHARTON, TEXAS; APPROPRIATING THE SUMS ESTABLISHED THEREIN; AND DIRECTING THE CITY SECRETARY TO FILE COPIES AS REQUIRED BY LAW.

WHEREAS, the City's budget for the fiscal year ending September 30, 2025, which is attached hereto, was duly submitted to the City Council more than thirty (30) days prior to September 30, 2024.

WHEREAS, a public hearing was duly called and held on said budget not less than seven days nor more than fourteen days after date of publication giving notice of such meeting and prior to the time the City Council of the City of Wharton levied taxes for such current fiscal year; and

WHEREAS, all parties desiring to participate and be heard at said public hearing having been heard until no more evidence was offered, and such hearing having been concluded, and the City Council of said City having made such changes in such budget as in its judgment the law warrants and the best interest of the taxpayers of the City of Wharton, Texas, demand, said budget with such changes being attached hereto, as aforesaid.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHARTON, TEXAS:

Section 1. **THAT** the findings set out in the preamble of this ordinance are true and correct.

Section 2. **THAT** the budget of the City of Wharton, Texas for the fiscal year ending September 30, 2025, be and the same is hereby, in all respects, finally approved and adopted including any changes approved by the City Council; and the same shall be and is hereby filed with the City Secretary of the City.

Section 3. **THAT** the General Fund is hereby established to account for resources associated with traditional government activities, which are not required legally or by sound financial management to be accounted for in another fund. The General Fund is hereby approved with $________ estimated revenues and $_________ in appropriations and with transfers-in approved at $ ______. The amounts are specified for departmental purposes named in said budget and they are hereby appropriated to and for such purposes at the departmental level.

Section 4. **THAT,** the PEG (Public, Educational, Government television access) fund is created to account for all funds received from the 1% franchise fee provided through the local cable provider. The PEG Fund is hereby approved with $ ______ in estimated revenues and $_______ in appropriations.

Section 5. **THAT** the Hotel Motel Fund is created to account for the occupancy tax levied on hotel rooms within the City as adopted by city ordinance and consistently with Chapter 351 of the Texas Tax Code. The Hotel Motel Fund is hereby approved with $ _______ in estimated revenues which includes ______ from fund balance and $_______ in appropriations which includes transfers-out approved at $__________with beginning fund balance of approximately $_______.

Section 6. **THAT** the Narcotics Seizure Fund is created to account for the resources and uses of assets seized in illegal narcotics activities. The uses are limited to law enforcement activities. The Narcotics Seizure Fund is hereby approved with $________ estimated revenues, $________ appropriations with beginning fund balance of approximately $_______.

Section 7. **THAT** the Debt Service Fund is hereby created to account for the accumulation of resources collected for Interest and Sinking requirements and for the disbursement of those resources for debt requirements. The Debt Service Fund is hereby approved with_$__________ in estimated revenues and $____________ in appropriations. The estimated beginning fund balance is $______.

Section 8. **THAT** the Capital Improvement Fund is created to account for infrastructure improvements authorized by the City Council. The Capital Improvement Fund is approved with $__________ in estimated revenues and expenses.

Section 9. **THAT** the Water and Sewer Fund is created to account for the resources and uses associated with the delivery of utility services to citizens of Wharton as an enterprise fund. The Water & Sewer Fund is hereby approved with $__________ in estimated revenues. Water and sewer is approved with $________ in appropriations, which includes a franchise fee of __ of water and sewer sales are approximately $___________, and transfers-out approved at $__________.

Section 11. **THAT** the Solid Waste Fund is created to account for the financial activities of the City's solid waste collection contract and delivery to citizens of Wharton as an enterprise fund. The Solid Waste Fund is approved with __________ in estimated revenues and __________ in appropriations which includes a franchise fee of _% of solid waste revenues or approximately ______, and transfers-out approved at ______

Section 12. **THAT** the Emergency Medical Services Fund is created to account for the financial activities of the emergency medical services provided to the city and surrounding areas as an enterprise fund. The Emergency Medical Services Fund is approved with $______ in estimated revenues and $__________ in appropriations and includes transfers-out at $_______.

Section 13. **THAT** the Civic Center Fund is created to account for the financial activities of the Civic Center as an enterprise fund. The Civic Center is approved with $_______ in estimated revenues and $_________ in appropriations. Transfers-in are approved at $______ with a $__ decrease to fund balance.

Section 14. **THAT** the Airport Fund is created to account for the financial activities of the Wharton Regional Airport as an enterprise fund. The Airport Fund is approved with $_________ in estimated revenues and $_______ in appropriations.

Section 15. **THAT** the City Secretary shall file copies of this Ordinance and of such budget with the County Clerk of Wharton County, Texas.

PASSED AND APPROVED by a favorable majority of the members of the City Council of the City of Wharton, Texas, in council meeting, this 23rd day of September 2024 duly assembled in accordance with Article VI of the Charter of the City of Wharton, Texas, by the following vote:

Tim Barker, Mayor

Burnell Neal, Councilmember District 1

Steven Schneider, Councilmember District 2

Terry Freese, Councilmember District 3

Michael Voulgaris, Councilmember District 4

Russell Machann, Councilmember at Large Place 5

Larry Pittman, Councilmember at Large Place 6

Separability

If any court of competent jurisdiction rules that any section, subsection, sentence, clause, phrase, or portion of this ordinance invalid or unconstitutional any such portion shall be deemed to be a separate, distinct, and independent provision, and any such ruling shall not affect the validity of the remaining portions hereof.

CITY OF WHARTON

By: ____________________________________
Tim Barker, Mayor

ATTEST:

____
Paula Favors, City Secretary

APPROVED FOR ADMINISTRATION:

____
Joseph R. Pace, City Manager

APPROVED AS TO FORM:

____
Paul Webb, City Attorney

APPROVED FOR FUNDING:

____
Joan Andel, Finance Director

CITY OF WHARTON, TEXAS
ORDINANCE NO. 2024-XX

AN ORDINANCE LEVYING A TAX RATE FOR THE CITY OF WHARTON, TEXAS, FOR THE TAX YEAR 2024; DIRECTING THE TAX ASSESSOR-COLLECTOR TO ASSESS, ACCOUNT FOR AND DISTRIBUTE THE TAXES AS HEREIN LEVIED; AND PROVIDING REPEALING AND SEVERABILITY CLAUSES.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHARTON, TEXAS:

Section 1. **THAT** there be and is hereby levied for the year 2024 on all real and personal property within and all real and personal property and mineral royalties owned within the city limits of the City of Wharton, Texas for the year 2023, except so much thereof as may be exempt by the constitution and of the State of Texas and of the United States, the following:

Maintenance and Operations	.09824/$100 valuation
For Debt Service Requirements	.34140/$100 valuation
Total Tax Rate	.43964/$100 valuation

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE

and

THE TAX RATE WILL EFFECTIVELY BE LOWERED BY 3.13 PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $14.22.

Section2. **THAT** the Tax Assessor-Collector and/or Finance Director is hereby directed to assess, extend and enter upon the certified tax rolls of the City of Wharton, Texas, for the current taxable year, as provided by the Wharton County Appraisal District, the amounts and rates as herein levied, to keep correct amount of same, and when collected, to be distributed in accordance with this ordinance.

Passage and Approval

PASSED AND APPROVED by a favorable majority of the members of the City Council of the City of Wharton, Texas, in a council meeting, this 23rd day of September, 2024, duly assembled in accordance with Article VI of the Charter of the City of Wharton, Texas, by the following vote:

Tim Barker, Mayor

Burnell Neal., Councilmember District 1

Steven Schneider., Councilmember District 2

Terry Freese, Councilmember District 3

Michael Voulgaris, Councilmember District 4

Russell Machann., Councilmember at Large Place 5

Larry Pittman, Councilmember at Large Place 6

Separability

If any court of competent jurisdiction rules that any section, subsection, sentence, clause, phrase, or portion of this ordinance invalid or unconstitutional any such portion shall be deemed to be a separate, distinct, and independent provision, and any such ruling shall not affect the validity of the remaining portions hereof.

CITY OF WHARTON

By: ______________________________

Tim Barker, Mayor

ATTEST:

____

Paula Favors, City Secretary

APPROVED FOR ADMINISTRATION:

____

Joseph R. Pace, City Manager

APPROVED AS TO FORM:

____

Paul Webb, City Attorney

APPROVED FOR FUNDING:

____

Joan Andel, Finance Director

2024 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Wharton
Taxing Unit Name

979-532-2491
Phone *(area code and number)*

120 E Caney Wharton TX 77488
Taxing Unit's Address, City, State, ZIP Code

www.cityofwharton.com
Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 704,264,602
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 108,142,840
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 596,121,762
4.	**Prior year total adopted tax rate.**	$ 0.45386 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** A. **Original prior year ARB values:** $ 1,790,000 B. **Prior year values resulting from final court decisions:** - $ 1,670,330 C. **Prior year value loss.** Subtract B from A.[3]	$ 119,670
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** A. **Prior year ARB certified value:** $ 0 B. **Prior year disputed value:** - $ 0 C. **Prior year undisputed value.** Subtract B from A.[4]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 119,670

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[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 596,241,432
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.** Enter the prior year value of property in deannexed territory.[5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value: .... $ 441,105	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .... + $ 1,056,292	
	C. Value loss. Add A and B.[6]	$ 1,497,397
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value: .... $ 40,511	
	B. Current year productivity or special appraised value: .... - $ 15,566	
	C. Value loss. Subtract B from A.[7]	$ 24,945
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 1,522,342
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund.[8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 594,719,090
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 2,699,192
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.[9]	$ 3,463
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 2,702,655
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]	
	A. Certified values: .... $ 705,746,457	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12] .... - $ 0	
	E. Total current year value. Add A and B, then subtract C and D.	$ 705,746,457

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[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 30,042,226 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 30,042,226
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 113,582,922
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 622,205,761
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [19]	$ 3,237,288
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 3,237,288
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 618,968,473
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.43663 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [21]	$ ______ /$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.09431 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 596,241,432

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[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	**Total prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100.	$ 562,315
31.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. . . . . + $ 811	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. . . . . – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . $ 811	
	E. Add Line 30 to 31D.	$ 563,126
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 618,968,473
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.09097 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23]	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. . . . . – $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ 0.00000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.00000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24]	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.. . . . . $ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.. . . . . – $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ 0.00000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.00000 /$100

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[22] [Reserved for expansion]

[23] Tex. Tax Code §26.044

[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.......... $ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.......................... $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.. $ 0.00000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100.. $ 0.00000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.00000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26]	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year... $ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.. $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.. $ 0.00000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100.. $ 0.00000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.00000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year...................... $ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .... $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100 .... $ 0.00000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.00000 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.09097 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.. $ 0	
	B. Divide Line 40A by Line 32 and multiply by $100 .... $ 0.00000 /$100	
	C. Add Line 40B to Line 39.	$ 0.09097 /$100
41.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$ 0.09415 /$100

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[25] Tex. Tax Code §26.0442

[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
D41.	*Disaster Line 41 (D41):* **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).		$ 0.00000 /$100
42.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses.		
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount	$ 3,490,825	
	B. Subtract **unencumbered fund amount** used to reduce total debt.	–$ 0	
	C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none)	–$ 0	
	D. Subtract **amount paid** from other resources	–$ 1,237,862	
	E. Adjusted debt. Subtract B, C and D from A.		$ 2,252,963
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]		$ 128,704
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.		$ 2,124,259
45.	**Current year anticipated collection rate.**		
	A. Enter the current year anticipated collection rate certified by the collector. [30]	100.00 %	
	B. Enter the prior year actual collection rate.	100.00 %	
	C. Enter the 2022 actual collection rate.	101.00 %	
	D. Enter the 2021 actual collection rate.	101.00 %	
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31]		100.00 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.		$ 2,124,259
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*		$ 622,205,761
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.		$ 0.34140 /$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.		$ 0.43555 /$100
D49.	*Disaster Line 49 (D49):* **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.		$ 0.00000 /$100

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[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.00000 /$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 622,205,761
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.00000 /$100
55.	**Current year NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.43663 /$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ 0.43663 /$100
57.	**Current year voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.43555 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.43555 /$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 622,205,761
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.00000 /$100

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[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 0.43555 /$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [39] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [40]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [42] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [43]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [44]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value** A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0.45386 /$100 $ 0.00000 /$100 $ 0.45386 /$100 $ 0.45386 /$100 $ 0.00000 /$100 $ 603,761,510 $ 0
64.	**Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value** A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0.41355 /$100 $ 0.00000 /$100 $ 0.41355 /$100 $ 0.41761 /$100 $ -0.00406 /$100 $ 553,685,304 $ 0
65.	**Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value** A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0.41917 /$100 $ 0.00000 /$100 $ 0.41917 /$100 $ 0.41917 /$100 $ 0.00000 /$100 $ 499,059,117 $ 0
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 0 /$100
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.00000 /$100
68.	**Total 2024 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 0.43555 /$100

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[39] Tex. Tax Code §26.013(b)
[40] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[41] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[42] Tex. Tax Code §§26.0501(a) and (c)
[43] Tex. Local Gov't Code §120.007(d)
[44] Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.09097 /$100
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 622,205,761
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.08035 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.34140 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.51272 /$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [48]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [49]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	**2023 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.45386 /$100
75.	**Adjusted 2023 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [50] Enter the final adjusted 2023 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.00000 /$100
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ 0.00000 /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 594,719,090
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ 0
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 618,968,473
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ 0.00000 /$100

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[45] Tex. Tax Code §26.04(c)(2)(B)
[46] Tex. Tax Code §26.012(8-a)
[47] Tex. Tax Code §26.063(a)(1)
[48] Tex. Tax Code §26.042(b)
[49] Tex. Tax Code §26.042(f)
[50] Tex. Tax Code §26.042(c)
[51] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	$ 0.43555 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.43663 /$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate.. $ 0.43555 /$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 49

De minimis rate... $ 0.51272 /$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [52]

print here Cindy Hernandez
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

Date

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[52] Tex. Tax Code §§26.04(c-2) and (d-2)